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GENERAL REPORT

ON

THE TIPPERAH DISTRICT.

BY

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GENERAL REPORT

ON THE

TIPPERAH DISTRICT.

Section I.

History and Tradition.—In 1588, the Districts of Tipperah and Noacolly were included in the Sirkar of Sonergaon, one of the nineteen divisions made by the Mogul Administrator, Todur Mull. Sonergaon which at that time included a small portion of Dacca contained fifty-two Pergunnahs, and the amount of its revenue amounted to Rupees 2,58,283. The revenue assessment appears to have been made on a Mouzawaree, that is, the amount of revenue of each village was duly specified, an arrangement which reflects great credit on the administrative Officers of those days, inasmuch as it affords an excellent basis for the assessment of the public revenue, and, if strictly adhered to, prevents all fraudulent divisions of estates.

History of Administration

In 1722, the original Sirkars of Todur Mull, together with those subsequently annexed by Sooltan Shoojah in 1658, were formed into thirteen Chucklahs, or military jurisdictions. one of which, that of Jehangeernugger (Dacca), included both Tipperah and Noacolly. This extensive circle was sub-divided into a number of Zemindarees, which were classed under the principal one of Jellalpoor. It contained two hundred and thirty-six Pergunnahs, and was assessed at Rupees 19,28,294.

In 1728, Sooja Khan formed a corrected Rent Roll, by which the Province of Bengal was divided into twenty-five Ihtimams or Zemindaree Trusts: Tipperah and Noacolly were then included in the Ihtimam of Jellalpoor.

From 1728 to 1765, no alteration seems to have been made, and when, at the latter date, the Honorable Company assumed the powers of the Dewanny, both Tipperah and Noacolly were under the charge of the Naib of Dacca, the capital of Jellalpoor.

From 1765 to 1769, the administration of Jellalpoor was entrusted to two native Officers, Rajah Heymut Singh and one Jusserat Khan.

From 1769 to 1772, the country was under the charge of Supervisors, Messrs. Kellsal, Harris, and Lambert. The latter was succeeded by Mr. Greuber, with the title of Collector, in which capacity he continued to act, until the Provincial Council was established in 1774, from which date until 1780, the revenue was collected by Naibs, and the general business of the country was transacted by European Covenanted Assistants.

In 1781, Tipperah and Noacolly were constituted into a separate revenue division. The first Officer in charge, Mr. Leake, had no magisterial powers, and the state of the District was consequently as bad as it could be; bands of robbers and armed ruffians infested the whole country, and the burning, not only of villages, but of human beings, in open day-light, are mentioned in the Collectory Records, as circumstances of constant occurrence, so far down as the year 1789. From that date, owing to the appointment of efficient Collectors, Judges, and Magistrates, things began steadily to improve, and, although the liberty of the subject cannot be said to have been fully secured before the passing of Section XI Act X. of 1859, it must be admitted that general peace and tranquillity has never been materially disturbed since the beginning of the present Century.

In the year 1821, Tipperah was reduced to its present southern limits by the separation of Noacolly the size of which, owing to extensive alluvion, had greatly increased. To describe the gradual consolidation of the district by the transfer of numerous Pergunnahs from Mymensingh and Dacca, would involve my entering into details inconsistent with the general nature of this Report. Suffice it to say that the present boundaries of its fiscal and magisterial jurisdictions were not definitively laid down before the year 1830.

Traditions.

There are of course numerous traditions connected with this Zillah, but most of them are not deserving of record; I shall, therefore, only mention three which, being of a general nature, may perhaps be thought interesting. The first is explanatory of the undoubted fact that there are very few resident Hindoo families of the higher castes in the district. I shall relate it in the words of my informant, Baboo Brijosoondor Mittro, Deputy Collector of this Division. "All the country situated to the east of the Brahmapootra and Megna rivers is called Pandobburjit, or 'avoided by the sons of Pandoo,'—the brothers named Joodhistheer, Bheema, Arjoon, Nocool, and Sohodeb. These persons are the principal characters of the great Sanscrit Epic Poem, the Mohabharut, and the eldest was the emperor of Hustinapoor near Delhi. It is traditionally asserted, that the above five brothers, during their travels in the country, came as far as the left bank of the above-mentioned rivers, when one of them, Bheema, was sent to ascertain the state of the people. No sooner had he crossed the river than he shouted out unbecoming words, on hearing which, his brothers took him back, considering the people on the eastern side to be barbarous. The stigma thus cast upon this part of the country is still regarded by respectable Hindoos as too marked to be ever forgotten."

The second tradition is to the effect that the old name of Tipperah was Jahajnuggur, or "the city of ships." It is founded on the circumstance that the revenue of this part of India was at one time monopolized by the Mogul Admiralty Department. One Estate still bears the name of the Nowara, or Fleet Estate; and the two largest portions of Pergunnah Seraeel are still known by the peasantry as the Estates of the fourteen and the eight ships, a denomination which indicates the ancient form of the revenue paid by them to the State. It was with the aid of fleets collected in this part of the country, that Shaista Khan, nephew of the Empress Noorjahan, conquered Chittagong, which, in commemoration of the success of Moslem Arms, was at that time called Islamabad.

The third tradition is to the effect, that, according to the Mohabharut, out of the corpse of Bhogovatee, wife of the god Mohadeb, sprung no less than 51 goddesses, who, by some mysterious process, were at once dispersed over the face of the world; one of them Tripooressurce, or the mistress of the three worlds, took up her residence at Oodeepoor, the former capital of Hill Tipperah. At that place, a large temple has been erected in her honor, which ranks as the second Tirth, or holy shrine, of this part of Bengal. There can be no doubt that the present name of the District, which at one time was limited to the country situated in the neighbourhood of the Oodeepoor Temple, was originally derived from the appellation of the goddess aforesaid, and thence gradually extended to the whole Zillah.

Shape of District.

Geographical Features.—The bulk of this Zillah constitutes a triangle, the apex of which intervenes, wedge-like, between the river Megna and Hill Tipperah, and the base of which rests on the District of Noacolly. At the South-western corner of the triangle, a long and somewhat narrow strip of land intrudes into the Noacolly District, with which it

ought, undoubtedly, to be included. As the said tract already forms a separate police division (*viz.* Thannah Toopkeebugra), such an arrangement would be very practicable, and, by rendering them more compact, would greatly improve both the fiscal and the magisterial jurisdictions.

Outlying portions.

The jurisdiction of the Tipperah Authorities also extends over two tracts of country which are entirely separated from the main body of the District. One is situated in the heart of the Tipperah Hills, and is bounded by Noacolly to the South. The other skirts the Tipperah Hills, and is bounded by Sylhet to the West. Each of these tracts, *viz.*, Montola and Chagulnia (the latter a police division), might, with advantage, be included in the jurisdiction of the Districts to which they are adjacent.

Boundaries.

The District of Tipperah is bounded, to the North, by the Districts of Mymensingh and Sylhet, and, to the South, by the District of Noacolly. The river Megna forms a natural boundary to the West, and to the East is that portion of Tipperah Proper which has not yet been brought under the Queen's jurisdiction. The Eastern boundary is, therefore, not merely a district boundary line but an imperial frontier, a detailed account of which I have thought it advisable to insert in the Appendix.—(*Vide* Note 1.)

Area.

The total area of the District is 2647 square miles, or close upon that of Devonshire. The proportion of cultivation, &c., is shewn below:

Tanks and rivers	... 242 square miles	9.14	per cent.
Hills and jungle	... 182 „	6.87	„
Site ...	... 229 „	8.65	„
Cultivation	... 1995 „	75.37	„

Rivers.

Besides the Megna, which forms the Western boundary, the principal rivers are the Goomtee, the Dacoiteea, and the Teetas. The first traverses the centre of the Zillah from East to West; the second is the principal outlet of commerce for its Southern part, through which it flows in a South-westerly and then in a Southerly direction. The third runs through its Northern part, and finally empties itself into the Megna. It is so tortuous, that it cannot be said to follow one direction more than another.

Marts.

The principal marts and towns in the District are:—

Commillah	on the	Goomtee.
Nasirnuggur	„	Teetas.
Chandpoor	„	Megna.
Mutlubgunj	„	Megna.
Panchpookhareea	„	Goomtee.
Chitoshee	„	Dacoiteea.
Lalpoor	„	Goomtee.
Moradnuggur	„	Goomtee.
Jaffergunj	„	Goomtee.
Goreepoora	„	Goomtee.
Gokurno	„	Teetas.
Phandaook	„	Teetas.
Muzuffergunj	„	Dacoiteea.
Puschimgaon	„	Dacoiteea.
Bagmara	on the	Dacoiteea.
Hajeegunj	„	Dacoiteea.
Panceshal	„	Dacoiteea.
Sachar	on a branch of the	Megna.
Chandooreea	on the	Teetas.
Nayanpoor	„	Bijoynuddee.
Medda	„	Teetas.
Kootee	„	Booree Nuddee
Bramunbareea	„	Teetas.
Burkamta	on a khal leading to	Goomtee.
Elliotgunj	„ „	Goomtee.
Bulda	not far from	Bijoy River.
Donagoda	on a branch of the	Megna.

Staple Products—Rice.

Products.—The staple product of the greater part of the District is rice. The soil usually yields two crops of this well-known article of food, one of which is reaped during the rains, and the other in the beginning of the cold weather. The average price during the last three years has been fourteen annas for one maund of unhusked, and 1 rupee 1 anna 1½ pie for its equivalent quantity, that is twenty-six seers of husked rice.

The process of husking is both tedious and laborious, but, as will be perceived from the foregoing, it is highly remunerative, and is rendered still more so by the circumstance that the necessary amount of labour is performed at home, and during leisure hours, by the families of cultivators.* The varieties of this grain are infinite, but, very likely through bad husbandry, none of them can bear comparison, in point of quality, with the Carolina or American rice.

Betel-nut Trees.

The second staple of this District is the betel-nut. This slender and graceful palm attains the height of about 30 feet, and is in a few Pergunnahs grown to the almost total exclusion of rice. It is raised from seed, is planted very close, reaches maturity after about ten years, and, during the succeeding fifteen years, gives an average out-turn of about 300 nuts per tree. These nuts were at one time sold at ten and twelve rupees a maund, but although the market price is now only 4 to 6 rupees a maund, a high profit is still derived from their sale.

There can be no doubt that betel-nut cultivation is, under certain conditions, most unhealthy. This circumstance has been erroneously attributed to some deleterious quality peculiar to the tree itself. But the admitted unhealthiness of those portions of the District where betel-nut is largely grown, can be explained much more easily. The cultivators of this plant usually own a large piece of ground, slightly raised above the level of the country, and surrounded by ditches. In the centre of this land, they build their dwelling houses, and all around them plant betel-nut trees, so thickly, that, as reported by Deputy Collector Baboo Brijosoondor Mittro, "even at mid-day, sun light does not reach them, free ventilation is altogether stopped, and the air is poisoned by the malarious gases generated from the decomposed vegetable matter with which the surrounding ditches are well nigh filled." Under such circumstances, disease in an epidemic form could have been predicted by any person acquainted with the commonest principles of hygienics. Nor would the prediction have proved false; thousands and thousands of the inhabitants of the betel-nut Pergunnahs have been swept away by cholera and malarious fever of a very virulent kind.

A few well-devised sanitary provisions† would at once check the baneful effects, without materially diminishing the profits of this remunerative branch of agricultural industry. Unfortunately, as we shall see in another portion of this Report, the very contrary has taken place, and most of the betel-nut-growing estates have been settled by Collectors on conditions which not only do not check the stupid practices of the past, but actually necessitate their continuance.

Other vegetable productions.

The other vegetable productions of this District comprise orders, genera, and species, far too numerous to be mentioned in a Report of this description. In the Appendix I have given a list of the more common plants. *(Vide* Note 2.*)*

Timber trees.

The Hills adjoining Tipperah on the East are admirably adapted for timber trees, but, until civilization and its necessities call forth to a greater extent the present comparatively hidden resources of this part of India, it is not likely that any advantage will be taken of this natural source of wealth. Example, however, goes a great way, and it appears to me that the establishment by Government of a small Forest Tree Plantation on the Lalmoyee, a range of Hills close to the station, would be of great use in attracting the attention of the Tipperah Rajah and others to the great profits which might be derived from the sale of serviceable timber. Such an undertaking would be by no means costly, and the Hills aforesaid are so conveniently situated that superintendence would be remarkably easy.

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* One seer of rice sells at the same price as two seers of paddy, the profit of husking is, therefore, represented by the number of seers husked over and above 20 seers—that excess is sometimes ten seers, and with good hand-machines would be much more.

† *e. g.*, a provision forbidding the planting of betel-trees except at a fixed distance of one from the other—intermixture of date-tree cultivation, &c.

Mineral Products.

As was to be expected, the soil being mainly a comparatively recent alluvial deposit, does not contain any mineral of any description. There is a rumour of the existence of lime and coal in some portions of the Hills, but it does not appear ever to have been authenticated.*

Population.

Inhabitants.—The District contains about 7,00,500 inhabitants, or an average of 264 persons per square mile, being 34 more than that of Devonshire, which resembles it precisely in size. The Northern and Eastern portion is more highly populated than the South-eastern, containing the Pergunnahs of Goonanundee, Poorchondee, Doorlace, Mohabutpoor. The non-agricultural element, consisting principally of Hindoos, is very small as compared with the agricultural.

Religion.

The Mahommedans constitute about two-thirds, and the Hindoos one-third of the population. There is very little doubt that the bulk of the former were originally Hindoos, and the process of conversion still continues. The converts usually belong to the lowest Hindoo castes, and are induced to abandon their religion by the reflection, that it is better to have no caste at all than to belong to a despised one. The same process of reasoning would, undoubtedly, induce them to become Christians, but, in the first place, the Mahommedan Missionary classes are more numerous; in the second place, it is the nature of man to follow the example of the greatest number instead of that of an infinitesimal minority. In the third place, the avowed bigotry of ignorant Mahommedanism is more attractive to uneducated men than the enlightened, because more tolerant, principles of Christianity.

The Mahommedans have no priests in the strict sense of the word. Any well-educated person is, *ipso facto*, qualified for the performance of priestly offices, and, when so officiating, is called a Mollah.

Priests.

The Brahmins, or Hindoo priests, are of different castes enumerated below, according to their order of social precedence.

1*st.*—Rarhee (from Rarh, the country west of the Ganges.)
2*nd.*—Boidik (from S. Veda "Sacred book.")
3*rd.*—Barendro (from Barendro, the country north-east of the Puddah River.)
4*th.*—Apokrishto (from S. Apokrishto "disgraced.")

There are also a few Koolin Brahmins who have of late married the daughters of Rarhee and Boidik priests.

The first, second, and third castes of priests perform religious offices for the higher and middle classes of the Hindoo community. The fourth caste, whose ancestors are said to have disgraced themselves by receiving pay for the performance of ancestral obsequies, are the priests of the lower castes, with the exception of the Joogees, or weavers, who have priests of the same class as themselves, and the Carpenters (Sootars) who employ in that capacity persons of the Acharjo or Astrologer caste.

Castes.

The Mahommedans of this District have, of course, no caste in the strict sense of the word, but the lower classes are imbued with a great number of Hindoo prejudices, undoubtedly remnants of their former faith. The grades of social rank are indicated by the following words: Seiyud, Sheik, Meer, Khundkar, (from Persian words meaning "Lord, Master.")† Most of the followers of Islam are either landholders, cultivators, tailors, peons, or boatmen; curious to state, none of them are artizans, and very few, in fact only the Afghan colonists, are traders.

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* Since writing the above, I have been credibly informed that Plumbago and Coal have been found in the Hills adjoining Pergunnah Amerabad in the South-eastern corner of the District.

† Also "khaleefah" a term which is applied only to tailors and cooks.

Higher Hindoo Castes.

There are only three higher Hindoo castes other than the priests described above. They are noted below in order of their precedence.

1*st*. Khaist.

2*nd*.—Boidyos Physicians.

3*rd*.—Khetriyos or Soldier caste.

These castes cannot, without disgrace, engage in any manual occupation except that of writing, and when they own land, which they often do, always under-let it or employ hired labourers for its cultivation.*

It is also worthy of notice that whilst the priestly classes are disgraced by the mesalliance, not of their sons, but of their daughters, the classes noted above only lose their position in society, when they have not succeeded in respectably marrying their eldest sons.† The mesalliance of their daughters or younger sons is a matter of no consequence to the family, but only to the individuals concerned.

Middle & lower Hindoo Castes.

The middle and lower Hindoo castes are very numerous, comprising petty tradesmen, artizans, menials, &c. In the Appendix (*vide* Note 3) I have given a complete list, shewing the different occupations of each. One caste only is worthy of mention in the body of this Report. It is that of the Saoos, or manufacturers and sellers of spirits. It is a curious fact that all the wealthy indigenous tradesmen of this District belong to the Saoo caste, and that it is only from their peculiar branch of commerce that large fortunes have been accumulated. This circumstance would seem to indicate that the sale of spirits has been, and continues to be, the most lucrative of all trades. Of course under the word trade I do not include usury: it hardly deserves so honorable a name, and as a rule is not carried on by classes indigenous to this District but by Brahmin colonists from the North-west.

Saoos.

Mendicants.

Mendicants abound in this District. They are called Sanyasees when they take upon themselves vows of celibacy, and Boiragees, when they do not. There are also many female mendicants, called Boishtomees. All these classes are a pest to society; the male mendicants are the principal perpetrators of larcenies and other petty villainies; the females are just as bad in that respect, and are women of a notoriously loose character.

Mohunts.

It would be difficult to find an English equivalent for the so-called Mohunts. These persons are dedicated from an early age to celibacy and other austerities, and are usually resident in, or near, certain Hindoo temples. They differ from the mendicants above-mentioned, in so far as the former belong to every caste, whilst the latter must always be of the Brahmin or priestly classes. Another peculiarity is that, as they look on their occupation in the light of a hereditary office, they always make a point of appointing a successor before their death, usually a poor and friendless Brahmin boy, who is thus doomed from childhood to a life of misery and of gloomy asceticism.

Pilgrims.

Pilgrims constitute the largest proportion of the fluctuating population. There are no Tirths, or sacred Shrines, of importance; but thousands of persons of both sexes traverse the District in order to visit the temples of Chundronath and Tripooressuree. The latter, which is situated in Hill Tipperah has been described by me in another portion of this Report. The former which is the more noted of the two, and celebrated throughout India, is situated in the District of Chittagong, on a high Hill generally known as Sittacoond. It may be worth mentioning that the said Hill is the source of a spring from the surface of which bright but innocuous flames emanate, and in the waters of which it is the duty of every devout pilgrim to perform his religious ablutions.

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* I am informed that agriculture is objected to by them, mainly because it necessitates the use of oxen.

† Hindoos, who dwell on the western side of the Megna, deny that the Tipperah higher castes can be disgraced by any mesalliance, but this is not universally admitted.

Labourers.

The price of labour in this District is very high as compared with many other parts of Bengal. The monthly hire of a coolie is no less than five rupees, and the amount of work performed by them is so small that their services would be dear at two rupees. The cause of such high prices is not remote ; it is to be found in the great abundance of land available for cultivation and the remunerative nature of agriculture. The consequence, and it must be admitted to be a very natural one, is that coolies are utterly indifferent as to the continuance or otherwise of their service, and very soon abandon it in order to join the ranks and enjoy the *otium cum dignitate* of modern Bengalee peasants.

Tipperahs.

The Lalmayee range and the Eastern Hills are inhabited by tribes of so-called Tipperahs, *colonists from Munipoor*, driven from that country by a Burmese invasion. I have inserted in Note 4, (*vide* Appendix), a short account of these people.

Language.

The language of the inhabitants is a mongrel Bengalee, the chief peculiarity of which is that it is very ungrammatical. H is often substituted for initial *s* and *ch*, and omitted after *g*, *b*, *d*, and at the beginning of a word ; *n* is also dropped when followed by a consonant. The Bengalee used in Government Offices may be described in a few words. It is a very imperfect language, quite unfit to express ideas of a complex character. Its Syntax also is rendered so unwieldy by the use of clumsy ger unds, supines, and participles, that it is impossible to be brief without being unidiomatic, or to be idiomatic without being prolix. It is much to be desired that it may soon altogether cease to be used as a medium for official communications or as a language of legal record.

Marriage of Mahommedans.

Amongst the Mahommedans the ceremony of marriage was till lately celebrated by the so-called Cazees. These functionaries now no longer exist, and any person of education can officiate as priest for the occasion. The average expenses amount to a total of about 60 rupees.

Ornaments	25
Feast	25
Palkee	4
Officiating priest	1
Presents to friends	2

It is also customary to register a certain document by which a dower of about 100 rupees is settled upon the bride, and among the more respectable classes such a paper carries with it certain legal rights duly laid down in the Mahommedan law-books. But there can be no doubt that amongst the poorer classes it is so much waste paper, and that the bride is simply bought by her future husband for a price varying between 30 and 60 rupees.

Marriage of Hindoos.

Amongst the Hindoos the general rule is that marriage cannot take place between persons of different castes. But there are a few exceptions to this rule—the Brahminical classes called Raree, Boidik, and Koolin inter-marry, and the Kaists and Boidyos also do so. The usual cost of a Hindoo marriage is about 90 rupees.

Ornaments	25
Clothes	6
Feast	15
Priests	3
Palkee	4
Sacrifices	5
Music	5
Present to father of bride	25 and often more.

Amongst respectable people, the last item is a mere complimentary present, but amongst the poorer classes it is looked upon as the most important part of the transaction, being in fact the price of the bride. The abomination of Koolin polygamy does not exist in this District. Its absence is owing to the fortunate circumstance that a Koolin Brahmin cannot cross the Megna without, to a certain extent, losing caste amongst his fellows. The consequence is that those who come to this Zillah usually settle, and live respectably, instead of selling themselves, as they do elsewhere, to the fathers of otherwise undisposable women.

Burials.

Funerals and obsequies.

The mere funeral ceremony is both amongst Mussulmen and Hindoos conducted with great economy, but the latter are disgraced for ever unless they celebrate special obsequies in honor of their ancestors, *viz.* father, mother, grandfather, paternal uncle. The expense incurred on such occasions or Shradhs, is noted below:

Presents of clothes, &c.	39
Fee of Priests	2
Expense of Feast	20
	61

The term Shradh is also by a misnomer applied to similar ceremonies in honor of a wife, a brother, a son, a daughter, &c. When such persons have no descendants of their own, their obsequies are performed by the nearest heir in the male line or *Pindadhicaree* and are by no means so costly as the ancestral Shradh. It is also the practice of devout Hindoos to offer 14 funeral oblations in honor of the *names* of their ancestors, during the course of the year subsequent on their death, and a yearly one until the time of their own decease.

Hindoo tombs.

The Mahommedans bury their dead, and, when they are rich enough, erect over them simple gravestones. Hindoos of course burn all corpses, and in the present day erect no tombs. But it was not so in former times. The eastern portion of this District abounds in spire-like brick monuments, called *muts*. I have been informed that they are the Mausoleums of rich Hindoos, and that it is only since the beginning of this century that the custom of building such memorials has ceased. One circumstance connected with them is well worthy of notice; the bricks with which they are constructed are small, remarkably well burnt and united together by such strong cement as to form one compact mass. Modern bricks, as compared with them, are mere lumps of dried clay, and the cement used with them is vastly inferior.

Slavery.

Golams.

Slave Girls.

The purchase of slave girls was at one time very common in this District, and the price paid was from 30 to 100 rupees. The male offspring of such women were called Golams, and were kept in a state of servitude. Of late, owners of Golams have failed to retain them in captivity, and many of the so-called Singhs and Deos are nothing more or less than slaves or their immediate descendants. They are often also the illegitimate sons of their former masters, and not unfrequently assume the same caste appellation. The female slaves, and their female offspring, very rarely attempt to escape, and, as they are on the whole kindly treated, would be very foolish to do so. I am given to understand that the purchase of female slaves is now so difficult a matter and so likely to bring trouble on those concerned in the transaction, that the practice is fast falling into disuse, though it cannot be said to have quite died out.

Character of Inhabitants.

The inhabitants of this District do not differ much in point of character from those of the greater part of Bengal. They, I mean the uneducated mass, are averse to innovations of any description, and, owing to the absence of commercial inducements to exertion, are undoubtedly prone to indolence. Both tendencies, however, would quickly disappear if their self-interest were awakened by new means of communication, and the consequent opening of new sources of profit.

It must also be admitted that they are too often deceitful and exceedingly litigious. The first quality I attribute, not to any special preference for falsehood, but to the great temptations arising from the manner in which their every-day business is transacted. All native systems, whether of land measurements, of accounts, of rent agreements are, as a rule, remarkable for their want of clearness and practical accuracy, and afford numerous loopholes for deception. Their real nature is veiled by a voluminousness of detail and specious minuteness, which often commands the admiration of a superficial observer, but a careful examination always reveals some radical defect which vitiates the whole. It is under such circumstances very natural that the character of the Natives of this District should have been warped by the tortuous nature of the would-be business processes in which they are constantly engaged, and that they should try to avail themselves of the numerous opportunities of fraud which present themselves at every turn. It appears to me that they could not do otherwise; that long habit has made deceit their second nature; and that there is no probability of their abandoning such sinuous courses until the introduction of sounder methods of business.

The second bad quality, that of litigiousness, I attribute to two causes. The first is the ample leisure which the inhabitants of this part of Lower Bengal enjoy; during the greater part of the year, they have absolutely nothing to do, and, as they much affect the unhealthy pleasure derivable from litigation, they resort to Courts in obedience to the same promptings which induce idle and uneducated Europeans to frequent taverns and other dangerous haunts. If the cause were removed, the evil would also disappear; if the Natives of this District were furnished with better means of communication, and, therefore, with more numerous opportunities of driving lucrative and engrossing trades, they would cease to institute cases, as they do now, from sheer love of excitement.

A second cause of litigiousness is the unsettled nature of the rights of landlords. As tenants and landlords constitute the bulk of the population, the desire of the former to contest, and of the latter to enforce, dubious privileges and claims, both necessitates and perpetuates litigation. I feel convinced that if Government were to enact, once for all, either that ryots other than Khodkhast ryots must pay whatever rent is demanded, or to regulate, by clear artificial laws, the rise and fall of their rents (a * well nigh impossible task) the great majority of the present rent cases, now constituting two-thirds of the whole civil work of the district, would be struck off the file.

General prosperity.

It may be asserted as a general proposition that the inhabitants of this district are prosperous ; and, in treating of this subject, it will be convenient to speak, firstly, of the large landed proprietors; secondly, of petty proprietors; thirdly, of the cultivators or ryot class; fourthly, of the non-agricultural and lower caste poor; fifthly, of the high caste non-agricultural poor. It must also be premised that, as the price of rice is the circumstance which mainly determines, in this country, the increase or decrease of prosperity, I shall, in the following remarks, take no notice of any other.

Of large landed Proprietors.

Firstly, then, the large landed proprietors have not as yet materially benefitted by the recent rise in the price of rice, and this, simply because there has been no corresponding rise in the rate of rent. But there is no doubt that they will eventually do so because, even if rents do not rise, the present large margin of waste land situated in their estates must, owing to the highly remunerative nature of present agricultural enterprise, shortly be brought into cultivation, and thus considerably increase their profits.

Of petty Proprietors.

Petty proprietors must also eventually enjoy greater prosperity from the same causes, though not to the same extent, as their wealthier compeers.

Of Cultivators.

It is, however, on the cultivators of the soil that the rise in the price of the staple produce has had the most beneficial effect. As pointed out above, the rate of rent has not risen in proportion. The husbandman sells his produce at a very high rate, and, as he is always able to retain a portion of it for his own use, the cost of his living has in no wise increased.

* I say "well nigh impossible," because such laws must interfere with the great natural laws of supply and demand.

The consequence is a state of unexampled prosperity. Whether it will continue seems more doubtful. Either the price of produce may fall or the rate of rent may rise. That the price will fall is not a probable contingency; that the latter will rise is a question which admits of a two-fold argument. On the one hand, it may be urged that in the end rent must increase with the greater demand for land ; on the other hand, it may be said that the legislature of Bengal will be able to do what that of no other country has ever done, dictate to proprietors of land the exact amount of rent claimable by them from the actual cultivators.

Of low caste poor.

The state of the non-agricultural low caste poor, presents a marked contrast to that of the agriculturists. They have been compelled to buy food at a high price but have had no produce which they could dispose of to advantage. But as such persons, though now by no means prosperous, have an easy remedy at hand, they are not deserving of pity. There is plenty of land to be got, and they have only to take up the plough in order to free themselves from their present poverty.

Of high caste poor.

Lastly, the numerous poor, belonging to the higher castes, are undoubtedly the greatest sufferers by the present high price of food. In former days, they were in the habit of renting small pieces of land and under-letting them. The difference between the rent they gave and the rent they received was sufficient to enable them not only to live but to keep up appearances. But now this is far from being the case, and they find it impossible even to support their families. There can, however, in my opinion, be little doubt that after a short struggle they too will become tillers of the soil. If my surmise is correct, the institution of caste will then have received a shock such as it has not endured ever since the great Buddhist schism, and, strange to say, the shock will have resulted, not from the intellectual efforts of philosophers or missionaries, not from a political or warlike revolution, but simply from the irresistible because direct action of a very prosaic commercial fact, the increased price of a grain which is both the staple produce of the country and the principal food of its inhabitants.

Commerce.—The principal exports of this district are rice, betel-nut, jute, safflower, hides, sheep, and bullocks. The latter are the very worst of their kind, and are sold for food to the Mughs of Chittagong. Below is a list of the articles exported and imported, and the places to and from which they are conveyed:

EXPORTS.

Rice	.....	.....	.....	To Calcutta & Dacca District. Narayangunj. Hill Tipperah. Chittagong.
Jute	.....	.....	.....	Calcutta.
Indigo	.....	.....	.....	Ditto.
Hides	.....	.....	.....	Ditto.
Safflower	.....	.....	.....	Ditto.
Betel-nut	.....	.....	.....	Narayangunj. Calcutta. Chittagong. Arracan.
Sugar-cane	.....	.....	.....	Calcutta.
Cocoanut	.....	.....	.....	Ditto.
Bullocks	.....	.....	.....	Chittagong.
Sheep...	.....	.....	.....	Dacca.
Tamarind	.....	.....	.....	Calcutta and Dacca.

IMPORTS.

Sugar	.....	.....	.....	From Dacca and Calcutta.
Timber	.....	.....	.....	Hill Tipperah.

Cotton	.....	.....	.....	...	Hill Tipperah.
Bamboos	.....	.....	.....	...	Ditto.
Thatching grass	.....	.....	.....	...	Ditto.
Gram ...	.....	.....	.....	...	Dacca.
Cocoanut Oil	.....	.....	.....	...	Dacca, Calcutta, and Noacolly.
Brass utensils	.....	.....	.....	...	Dacca, Calcutta, & Mymensingh.
Cloth and Cotton Goods and Europe Thread				...	Calcutta.
Spices	.....	.....	.....	...	Ditto.
Shoes	.....	.....	.....	...	Ditto.
Tobacco	.....	.....	.....	...	Narayangunj.
Iron, Lead, &c.	.....	.....	.....	...	Calcutta.
Salt	.....	.....	.....	...	Chittagong and Noacolly.
Curry stones	.....	.....	.....	...	Dacca.

In a country where commerce does not flow through outlets and channels of a description which allows of correct calculation, it is impossible to get at any thing like reliable commercial statistics. I shall, therefore, content myself with mentioning, undoubted facts which throw some light on the subject.

Rice Exports.

The area of the district is, in round numbers, 2,640 square miles. Assuming one-half of the whole district to be paddy cultivation, which is undoubtedly the case, and each Beegah to produce four maunds of rice, (a low estimate), and an amount equal to one seer a day per inhabitant to be retained for consumption, we have as follows:

2,647 square miles	... 2 = 1,323 =	846,720	acres.
3 Beegahs to one acre	...	3	
		25,40,160	
		4	maunds.
Each Beegah produces 4 maunds		10,160,640	
Amount retained for consumption		6,402,080	maunds.
Total exported	...	3,758,560*	

The average price of rice during the last three years has been rupees 1-12 a maund; the value of the quantity exported is, therefore, shown to be upwards of £657,748.

Cotton Imports.

Again, it is an admitted fact, that at least ¾ of the inhabitants have, since the rise of price in Manchester Goods, been clothed in stuffs manufactured from Hill Tipperah cotton. At any rate, it can be assumed with certainty that they have spent at least 4 rupees a year in the purchase of such stuffs. We, therefore, have as follows:

¾ of the population	.....	.....	.....	525,000
Amount spent in purchase of native clothes		.....	.....	£ 210,000
Amount of pieces of cloth purchased for above sum; each piece being 8 haths long by 2 broad	.....	.....	.....	4,200,000

The amount of uncleaned cotton required for the manufacture of cloth is 2½ maunds to every 80 pieces which would give 131,250 maunds as the total of the cotton used. The average price of the material is 12 rupees a maund, which would give £157,500 as the value of cotton imports of this district.

I need hardly observe that the above estimate will not long continue correct, for the cessation of the American War will greatly diminish the demand for native cotton goods, the more so as their cost,

* The total number of maunds exported from Calcutta alone is about 17,000,000 valued at over £4,000,000. The amount estimated above for Tipperah is, therefore, by no means disproportionate, if it be borne in mind that an enormous quantity of rice is exported to the District of Dacca alone.

including both manufacture and profit, is quite 33 per cent. above that of the raw material. I am, however, of opinion that the calculation on which the estimate is founded is quite reliable and have therefore thought it worthy of insertion.

I regret to say, that I have not been able to obtain any reliable data as to the amount of other articles of export and import, and, therefore, think it best to hazard no conjectures respecting them.

Public Works.—The number of tanks in this district is very great and in many localities excessive. It is the opinion of some medical men that, if kept clean, they tend to purify the atmosphere by the generation of ozone. But they are so frequently dirty and overgrown with weeds, that the noxious vapours which they exhale must quite counteract the good effects of the more beneficial gases. As it cannot be denied that they are often too numerous, the digging of more should be prohibited as a wilful waste of good land, except in localities where an inspection of the Revenue Surveyor's maps shews that they are required. Persons, who wish to be public benefactors in that line, can find ample scope for their exertions in the cleaning and deepening of old tanks.

Tanks.

In the construction of new tanks, it should be borne in mind that considerable depth is essential to the prevention of noxious growths. Shallow excavations are of no manner of use; they cannot be kept clean except at considerable expense and the water they contain is usually quite unfit for drinking or any other purpose.

The only river embankments in the district are those of the river Goomtee. In former days, they were kept up at the expense of Government, but the arrangement was discontinued, and it is now incumbent on the Zemindars to keep them in proper repair. How such an obligation is to be enforced is however a difficult question, for, as far as I have been able to ascertain, no remission of rent was ever made on that account nor any penalty fixed in the event of non-performance. The result of such an unsatisfactory state of things is that property in the neighbourhood periodically suffers serious injury from inundation. It is to be hoped that some remedy will be applied by Government. Either the embankments are useful, or they are not. If they are, they should be always kept in good order; if they are not, they ought to be gradually levelled. A system of spasmodic repair is clearly a mistake.

Embankments.

There are not more than two or three ferries deserving of the name in the whole district. In most cases special search must be made for the means of crossing rivers, and, as far as I can make out, none of them are under Government management. The consequence is the infliction of great inconvenience on the public, and more particularly, on Government servants whose duties necessitate constant and rapid travelling from one part of the country to the other. In most districts of Bengal all important ferries are farmed by Government, and due attention is paid by the Magistrates to the proper execution of the contract entered into. Why such a system is not in existence in Tipperah, I have not had leisure to ascertain. I can imagine no valid reason against it, and can testify from personal experience that it answered remarkably well in district Dinagepoor.*

Ferries.

The only prison in the district is at the Sudder Station of Comillah. It contains about 400 prisoners and is one of the most economical and healthy jails in Bengal. The principal manufactures are bricks, paper, and rattan articles, and a large vegetable garden supplies a considerable proportion of the convicts' daily rations. But the profits do not, as they ought to do, cover the expenditure. The only remedy would seem to be the adoption of one species of manufacture the out-turn of which from each prisoner might be determined once for all. Such an arrangement by furnishing every Officer with an unchangeable scale of labour would both lighten the work of superintendence and secure the great desideratum of every jail system, the continuous and grievous discomfort of all persons, whose crimes have rendered them deserving of imprisonment at the public expense.

Prisons.

* The ferry over the river Phene is farmed out by the Collector of Tipperah, but as it is situated not in his district but in Noacolly, this circumstance does not invalidate the correctness of my remarks.

Roads.

The total mileage of roads in this district is only 130. They are merely clay embankments of inconsiderable breadth, the effect of the rains upon which is to render them unfit for heavy traffic during the greater part of the year. Many of the bridges are merely covered with planks which are constantly getting loose and thus afford very precarious footing both to man and beast.

Original cost of Roads.

I have been at some trouble in calculating the original cost of these roads, and believe that, in fixing it at the sum of £15,000, I have made a very high estimate. As will appear under the head of revenue, the surplus revenue of the district during the last 25 years amounted to at least £2,000,000 sterling. It would, therefore, seem that only ¾ per cent. of that sum has been spent during that period on public means of communication. So small a percentage of expenditure on so essential a means of civilization and improvement seems hardly consonant with the principles of administrative justice. Whether such limited action on the part of Government was justified by imperial necessities is a point on which I shall not presume to give an opinion. In the Appendix, I have given a list of existing roads, and of the roads the construction of which is most urgently required. *(Vide* Note 5*)*

Canals.

Although such thoroughfares of commerce are much required, and would greatly improve the prosperity of the district, no canals are to be found. Very recently, one or two cuttings have been made in the river Goomtee with a view to improving its navigation, but that is the only step hitherto taken in such a direction. This deficiency is rendered all the more extraordinary by the circumstance that the whole district is more or less intersected by, so to speak, ready-made canals in the shape of large water-courses which, if slightly deepened and connected, would answer every navigation purpose required of them. It is true that a system of locks would perhaps have to be introduced, but I imagine that the flooding process lately adopted in America would better effect the end in view. A somewhat similar practice already exists in this district: when water-courses begin to run dry in the cold season, the inhabitants often dam them up at certain points for a few days ; when the water has accumulated in sufficient quantities, the obstruction is removed, and the result is that goods can be conveyed to market by boat instead of by land carriage.

With reference to this subject, I must mention the great mischief which has resulted in this district from the wilful obstruction of both rivers and water-courses. These most valuable means of communication have, in many localities, been rendered useless by the reckless employment of a number of large fishing contrivances of various descriptions which eventually block up the channel, by affording a *point d'appui* to incremental substances which would otherwise be harmlessly carried onwards by the force of the stream. The police should be directed altogether to prevent any mode of fishing, or rather of poaching, which thus leads to the interruption of navigation.

I have given in the Appendix a list of the canals which are most urgently required. *(Vide* Note 6*)*.

Use of Railroads.

Mr. Buckle, in his History of Civilization, expresses an opinion, that it is impossible for any Government materially to hasten the prosperity of any country, and adduces Spain as an example of his theory. He says, and with truth, that during a certain period of its history, its administration was carried on by men of extraordinary ability, but that their most strenuous efforts were unavailing to rouse the Spanish nation from its lethargy and give an impetus to general improvement. It appears to me, however, that Mr. Buckle's theory does not apply to modern times, simply because instruments of civilization can now be put into action by Government which were not available in days gone past. I think no one would deny that, in this century, the introduction by Government of railroads in any country, however backward it may be, must have the effect of developing its resources and consequently increasing its prosperity.

Direction of future Railroad.

If the above view is correct, it may not be uninteresting to point out what kind of railroad would most benefit this district and the direction which it should take. The best direction which a railroad could take would be from Daoodkandee to Comillah and from Comillah to Chittagong. The only intersecting river of any importance is the Phenee, the bridging of which, I am given to understand, would be a work of no difficulty. The nullahs and small hill streams which cross the road at other points are of trifling breadth, and in the Chittagong district substantial bridges have been built. The earthen embankments are there, and although somewhat narrow and tortuous at some places, could, with a few alterations, and the addition of the necessary metalling, be quickly

and cheaply adapted to the purposes of a tramway. By a tramway, I mean a railroad constructed with a special view to cheapness. A speed of 16 miles an hour would probably be the highest attainable on such conditions, but there can be no doubt that such a mode of transport would immediately command considerable traffic, and would be much better suited to the wants of the district than high speed and consequently more expensive lines.*

An excellent terminus is already at hand; Chittagong, owing to its accessibility to ocean ships and steamers, would prove a most important outlet for the commerce both of Tipperah and Noacolly. At present, it cannot be reached without the circumnavigation of district Noacolly, which, owing to the numerous shoals which stud that sea-board, is an undertaking fraught with innumerable dangers. Is there not, therefore, every reason to suppose that, having good means of transport, the stream of commerce† would set in that direction.

My reason for thus dwelling on the advantages of Chittagong is, that, if I am wrong in believing that port would attract the whole commerce of Tipperah and Noacolly, I am also wrong in thinking that a tramway from Daoodkandee would prove remunerative. The only other mart to which such commerce could flow would be Narayangunj a place situated on the other side of the broad river Megna, the bridging of which is a most remote contingency. If it did flow in that direction, the necessity of transhipments between Daoodkandee and Narayangunj would simply render the proposed tramway utterly useless, for all goods would be shipped direct in country boats. I cannot, however, believe that the commerce of these districts would, instead of seeking an ocean port, as if eddy back, without any cause whatever, to a mere inland mart, adopt a circuitous and inconvenient route in preference to the great highway of nations, the free and open Sea.

I have entered into this subject more fully than is perhaps warranted by the nature of this Report, but my deep interest in the commercial development of this district must be my excuse for so doing; and that it is worth developing is self-evident. Not only is it a rich district in the same sense as other rice-producing portions of Bengal, but it has the enormous advantage of being skirted to the east by a long line of hills eminently adapted for the growth of tea, cotton, coffee, and teak plantations, all of which branches of enterprise must, in the end, not only attract European capital, but render its application highly remunerative.

Litigation, &c. Below is a synopsis showing the personnel of the administration, the state of crime, and the number and kind of civil and other cases instituted in the courts of this district.

1.	2.	3.	4.	5.	6.	7.	8.	9.	10.
Magisterial Officers.	Sessions Officers.	Revenue Officers.	Civil Judicial Officers.	Ministerial Officers.	No. of petty assault Cases per year.	No. of Act X. Cases per year.	Yearly number of Civil Cases other than Rent Cases.	Yearly number of persons punished by the Court of Sessions.	Yearly number of persons punished by the Magisterial Officers.
1 Magistrate, 1 Joint Magistrate, and 6 Deputy Magistrates.	1 Judge assisted by Assessors.	1 Collector and 7 Deputy Collectors.	1 Judge, 1 Principal Sudder Ameen, 1 Sudder Ameen, and 7 Moonsiffs.	199 Native and 12 English Writers.	3,000, most of which are a of purely vindictive character.	8,143, or about two-thirds of the whole civil litigation of the district.	About 3,000.	44, or one in every 16,000 persons.	1,800, or one in every 392 persons.

* Not long ago a paper was read at the Civil Engineers' Institution at Home, on the Festianog railway in Wales, from which it would appear that its guage is only two feet, and that its cost was only £2,000 per mile. Such a railroad would, in a district like Tipperah, answer remarkably well.

† I am credibly informed that the price of one maund of rice, at Chittagong, is often double of what it is at Comillah. I know that peas, which are sold at one rupee per maund in the Buldakhad Pergunnah, 15 miles distant, sell at rupees 1-8 at Comillah. It would not be difficult to adduce many other similar instances, under such circumstances a tramway must pay.

With reference to the foregoing table, it must be mentioned that the officers noted in columns 1 and 3 are identical, and administer both the Criminal Code and the new Rent Law. They are also employed in executive capacities, *e. g.*, collection of land revenue and of excise taxes, municipal duties, superintendence of road funds, &c. The Judge, besides presiding at the Sessions, also decides certain appeals in civil cases of every description.

State of Crime

The average of persons punished for heinous crime in this district is very small, and I am inclined to think that such crimes are not very prevalent. I have always been much struck by the paucity of dacoities and other gang robberies in this zillah, as compared with Dinagepoor, Rungpoor, and other parts of Bengal.

New Penal Codes.

The new Penal Codes have, on the whole, given great satisfaction, and I have only heard two complaints respecting them. One is the facility with which frivolous complaints can be made, owing to the reception, by the Magistrate, of unstamped petitions. The second is the unnecessary annoyance caused by the power possessed by plaintiffs, in petty cases, to summon witnesses, without the previous deposit of diet-money, a power which is often exercised, for purposes of molestation, against persons who know nothing of the case under adjudication.

Act X. Cases.

The number of Act X. Cases is very great. I have tried to ascertain the number of cases in each Pergunnah and Estate, but unsuccessfully. Section XII. of Act VI. of 1862 affords peculiar facilities for the preparation of a register calculated to furnish such information at a glance, and I cannot see how without it a Collector can gain a thorough insight into the state of his district.

Proportion of Officials to Inhabitants.

The proportion of Judicial Officers to the population is one to every 38,880 inhabitants. The seven Moonsiffs are distributed over the district, and their jurisdictions, if equally divided, would extend over 370 square miles. The remaining eleven Officers (with the exception of one Deputy Collector, in charge of the extreme northern portion of the district), hold their courts at the Sudder Station.

New Police.

Police.—The personnel of the new Police in this district is noted below:

1	Superintendent, with a salary of	Rs.	800	a month.
1	Asst. Ditto	...	„	250	„
65	Subordinate Officers, with salaries graduating from Rs. 165 to 9 a month.				
371	Constables, with salaries graduating from Rs. 7 to 6 a month.				

Cost.

The total cost of the establishment is £6,511, or about 5 per cent. of the total revenue of the district.

Proportion of Constables to Population.

Viewed with reference to the population, the above force allows for one subordinate Officer to every 10,777, and one Constable to every 1,861 persons.

And to Area.

Viewed with reference to area, it allows for one Constable to every 7 square miles, and a subordinate Officer to every 60 square miles.

Of course Police arrangements are made with reference both to area and to population, but, as in large towns an additional force is always entertained from Municipal Funds, the element of area seems to me of very great importance in a general point of view. It may, therefore, not be uninteresting to mention that this district contains 4,426 village circuits, the size of which averages a little above ½ a square mile. One Constable to every 18 circuits seems a n ample allowance and about 242 would suffice for such an arrangement.

Police Divisions.

The Police divisions are twelve in number. They have been constituted on the old Pergunnah-basis, and are unequal in size, exceedingly inconvenient and incompact. It appears to me that as far as Police jurisdictions are concerned, area is a most important point. I may, therefore, as well mention, that if the whole district were divided into 11 equal portions, each portion would contain about 240 square miles. A study of the survey maps and volumes would render such an equal division a by no means difficult undertaking.

Public opinion on new Police.

Public opinion in this district is, on the whole, favourable to the new Police force. It is admitted that, owing to its very recent introduction, it is somewhat deficient in experience, but it is, at the same time, urged that the departmental rivalry which has been the result of entrusting magisterial and police duties to different Officers, is productive of the best results as far as the public is concerned. In former days the Magistrate's ministerial officers and the Police were always in league, and it was difficult even for the shrewdest, and impossible for the less gifted officers to foil the machinations of both in favour of oppression and corruption. But now circumstances are reversed, and Magistrates, instead of having to combat the opposition of their subordinates, are, on the contrary, heartily aided by them in scrutinizing the proceedings of the Police. The public and the Police are well aware that this is the case, and the consequence is that the former do not stand in awe of the latter, and the latter are obliged to be careful, for they well know that any shortcomings or tyrannical proceedings on their part would soon be brought to the notice of their superiors, either by the Magistrate, or, through him, by the public at large.

Village Watchmen.

The nominal number of the village Watchmen amounts to no less than 3,232, but there can be little doubt that this large body of watchmen only exists on paper. The whole area of the district is 2,647 square miles, and it is impossible to have resided any length of time in the district without totally disbelieving in the existence of one Chowkeedar in every square mile and 585 over. The pay of the Chowkeedars is as fabulous as their numbers, except in the case of Government estates in which they receive Rupees 4 a month. Those paid by Zemindars are supposed to receive from 2 to 3 Rupees a month in some shape or other.

Again, reverting to the element of area, it appears to me that 1 Chowkeedar to every 5 circuits would be sufficient to report crime, and assist a Constable in charge. Four rupees a month, the Khas-mehal rate, would probably secure a fit class of men, especially if promotion to the upper grades of the Police were held out as an inducement. The total number required would be, in round numbers, 800, and their total cost, 38,400 rupees per annum, an amount which could be levied by an addition of about four per cent. to the revenue paid by the Zemindars. This rate is the same as that deducted by Government, for Chowkeedaree purposes, from the rental of Khas-mehals, and, as Zemindars would of course collect it from their ryots, would not, I think, be thought exorbitant.

Municipal Police.

There are 33 Municipal Watchmen at Comillah and 30 at Brahmonbareea. This branch of the Police should, of course, be of an elastic nature, and be increased or diminished according to the wealth and population of various localities.

Schools.—There is a flourishing school at the Sudder Station, presided over by one European and six Native masters. The number of pupils is 212, of which 184 are Hindoos and 28 Mussulmans. The Government grant for this school is Rupees 3,742, and the schooling fee is Rupees 1-8 a month. The yearly cost of each pupil to the State is, therefore, about Rupees 17, and, to his parents, Rupees 18.

Besides the above school, there are, in different parts of the district, 9 Anglo-vernacular and 17 Vernacular schools, under the management of 41 school-masters, and attended by 1,174 scholars. The total sum allotted by Government to these schools is Rupees 3,624, or a little more than 3 rupees for each pupil.

The total yearly amount spent by the State in education is Rupees 9,147, or about $\frac{3}{4}$ per cent. of the yearly revenue of the district.

The total population of the district is over 7,00,000. It will, therefore, be perceived from the above that only an infinitesimal proportion of the inhabitants receive the blessings of education. This is

the more to be regretted when the cheapness of the process in this country is taken into consideration. I am credibly informed that any number of competent men are obtainable on a monthly salary of 10 Rupees for the purpose of giving instruction in reading, writing, and ciphering. Each master could easily instruct forty pupils, and the total yearly cost of each would not exceed three rupees.

It cannot, however, be doubted that, even if Government were prepared to afford education gratuitously, the poorer classes would not avail themselves of the offer.

Opposition to Education.

This unwillingness, on the part of the people, to take advantage of the very cheap means of improvement, which they have at hand, has been attributed to their apathy, their poverty, and their suspicious nature. In my opinion, none of these causes are of any weight. The true obstacle is to be found in the opposition of interested parties, belonging to the middle and higher classes,* who have good reason to think that the undue influence, which they now exercise over the poor and ignorant, would be entirely neutralized by the spread of education. The Bengalee peasants, though unwilling to yield to the persuasions of Government Officers, would willingly send their children to schools patronized by their immediate superiors, the Zemindars, Talookdars, and other local great men of the district.

Necessity of pressure on part of Government.

Is this not a fair field for gentle pressure on the part of the State? Could not Collectors be allowed occasionally to assemble all the principal landholders, and acquaint them with their intention to bring to the unfavorable or favorable notice of Government all those whose efforts in the cause of education had respectively been deserving of praise or censure? Such a step would do more towards the spread of education than the most strenuous efforts of departmental Officers, for Natives are very susceptible to shame brought home to them in the pages of an Official Gazette, and to reproof, administered to them, in the presence of their equals, by the highest Executive Authority in the district.

Of course, were such a pressure exercised, it would be necessary to lay down plainly that it only related to purely elementary education, *i. e.*, reading, writing, and ciphering. Without such an announcement, the opponents of knowledge would still continue to use the weapons now so successfully wielded by them, *viz.*, imputations and insinuations to the effect, that the ruling classes intend, by introducing their own peculiar arts and sciences, gradually to undermine the religion and the social tenets of their subjects.

Charitable Institutions.—There is only one charitable institution worthy of the name in this district, *viz.*, a small hospital and dispensary. The following details respecting it are not without interest:

In-door Patients treated during the year 1864 ...		120
Out-door		2,767
		2,887
Subscriptions realized	Rs.	867
Native Doctor at 60 Rupees a month	„	720
		1,587

The salary of the Native Doctor is paid by Government, which also supplies a small amount of Europe medicines. The cost of the servants, Bazar medicines, repairs, and diet of in-door patients is entirely defrayed from the subscriptions realized.

The above institution deserves every encouragement both from Government and from the public, and it is very much to be regretted that its resources are so small. There can be no doubt that a portion of the municipal funds of Comillah ought to be devoted to its support, and a larger amount subscribed by Government. I am given to understand that it was all along intended to spend a certain percentage of the Khass mehal receipts of this district in objects of general utility. As, however, all such estates are in course of being sold, the sum accumulated from that source, which by this time must be

* The Mahommedan land-owners are noted for their hatred to education in any shape.

considerable, would be most legitimately employed in permanently increasing the Funds of an institution so essential to the welfare of Her Majesty's subjects.

Pounds.—The following Synopsis shows, at a glance, the number of pounds, &c., existing in the district of Tipperah.

Number of Pounds.	Total of cattle in Pound.	Total Expenditure of Pound.	Surplus Funds of Pounds.	Remark.
25	14,994	Rs. 1886-4-8	Rs. 3254-7	

From the above it will be perceived that the number of pounds is ridiculously small as compared with the total area of the district, *viz.* about one to every 100 square miles.

In a district where fences are comparatively unknown, the question of pounds and of cattle trespass is one of considerable importance. The latter is the source of constant disputes, and the peasantry constantly take the law into their own hands, and use their long bamboos most ruthlessly on the cattle *damage faisant*, and on their owners also, if they happen to be in the way. The only remedy would seem to be the institution of pounds in every village. But the subject involves numerous practical difficulties, the discussion of which would carry me beyond the limits of this Report.

Municipal Institutions.—The district of Tipperah is remarkable for the total absence of village municipal institutions. In other districts of Bengal, it is customary for the inhabitants of a village to pay some sort of respect to certain individuals, usually the oldest resident ryots, and to obey their orders implicitly in all ordinary matters. The appellation of such persons varies in different places, *e. g.*, they are called Munduls in Dinagepore, and, elsewhere, Sirdars, Chowdrees, &c. But in this district there are no such functionaries, and although men of an influential position command a certain amount of respect, I have, in the course of my numerous tours, been much struck by the total absence of all recognised village authorities, a want which much increased the difficulty of Survey operations, and which I attribute to the nomadic character of the peasantry described by me in another portion of this Report.

Absence of Village Head-men.

Till lately there were no Municipal bodies, even in the towns of the district, but this year Act XIII. of 1864 has been put into force at the Sudder Station, and is now in course of operation. The total municipal tax for the year is Rupees 7,884, a by no means inconsiderable amount.

Act XIII. of 1864.

I would here draw attention to the inapplicability of Section XXVII. of the Act to Mofussil towns. The wealthiest inhabitants of Comillah live in wretched huts, the annual value of which, estimated in the mode directed by the Act, is quite trifling. To rate those individuals in proportion to such a value does not seem to me wise, inasmuch as the practical consequence of such a step is to throw the burden of local taxation equally on the poor and the rich. Such a result can hardly have been contemplated by the egislature, and must tend to perpetuate the present penurious mode of living now in vogue amongst Mofussil capitalists and large tradesmen.

Taxes.—The principal tax of the district is of course the land tax which amounts to about £96,000, and the rate of incidence of which on land will be treated of, at greater length, in a subsequent Section of this Report.

Land Tax.

The only other existing taxes are those derived through the Excise and Salt Department. The tax on country spirits is one rupee a gallon, and that on gunjah and opium, 2 and 22 Rupees a seer respectively. The incidence of the Salt tax on the public is said to amount to about ½ a rupee per head annually, but nothing certain is known on the subject.

Excise and Salt.

The Income Tax has very lately been removed, but it may not be uninteresting to mention that the capital represented by it, during the first year of its imposition, amounted to £2,52,000, of which £1,34,321 was derived from landed property, and the rest

Income Tax.

from other sources. There is no doubt that a great proportion of incomes were assessed in other districts, and that many partially or altogether escaped the tax, but in a country where statistics are so difficult to procure, the above calculation being perfectly correct, as far as it goes, is well worthy of notice.

Currency.—The currency of this district is in rupees, copper pice, gold, and bank-notes. Gold, in the shape of mohurs, is obtainable in small quantities in the Bazar on payment of a large premium. Copper pice are used not only in the district itself but are also purchased in very large quantities by the hill-men, for circulation in Hill Tipperah, and Government derives a considerable profit from such sales.

Gold.

Copper Pice.

The paper currency is, unfortunately, in very limited use; the amount of Notes issued not being, in any way, proportioned to the wants of the inhabitants. No bank-notes, when once issued, have ever returned to the Collectorate, and the premium now paid for them, in the bazar, is rupees 2½ per cent. The following table shews the number and value of Notes issued in the year 1864-65:

Bank Notes.

For Rupees 10	For Rupees 20	For Rupees 50	For Rupees 100	For Rupees 500	For Rupees 1000
401	253	233	6	1	47

Or Notes 941, of an aggregate value of 68,820 Rupees.

Revenue.—The following synopsis shews in as succinct a form as possible the Revenue and Expenditure of this Zillah:

Income.		Rs.	As.	P.	Expenditure.		Rs.	As.	P.
Land Tax	...	9,67,084	0	0	Collection of Land Revenue, Excise, Income Tax, Stamps	...	1,28,819§	0	0
Excise	...	36,988	0	0					
Income Tax	...	34,393	0	0					
Stamps	...	1,26,612	0	0					
Law and Justice*	...	40,527	0	0	Law and Justice	...	1,40,494	0	0
Police	...	666	0	0	Police	...	72,448	0	0
Local Funds†	...	70,653	0	0	Local Funds	...	55,375	0	0
Post Office	...	4,443	0	0	Post Office	...	5,519	0	0
Electric Telegraph	...	635	0	0	Electric Telegraph	...	3,047	0	0
Other Sources‡	...	2,527	0	0	Public Works	...	33,171	0	0
Total	...	12,84,709	0	0	Education	...	10,635	0	0
					Pensions	...	1,858	0	0
					Other Expenses‖	...	3,134	0	0
					Draw-backs and refunded Fines	...	3,027	0	0
					Total	...	4,57,527	0	0
					Balance	... 8,27,182			

* Includes Profits of Jail and Fines.

† Includes Pound Funds; Convict Labour Fund; Road Fund, Municipal Tax, and Chowkeedare Funds; Peon's Fees and Zemindaree Dâk Fund.

‡ Includes Schooling Fees, Sale of Waste Paper, and Old Buildings, &c.

§ Includes Pay of Collector, Assistants, and Deputy Collectors.

‖ Consists mainly of travelling expenses of various kinds.

Surplus Revenue.

From the foregoing, it will be perceived that the yearly surplus revenue of this district, during the past year, exceeded £ 80,000, a circumstance which proves that this district, though remote and comparatively uncivilized, is, in a financial point of view, by no means to be despised. I have, after careful enquiry, every reason to believe that the surplus revenue of this district, during the past 25 years, has amounted to no less than £ 2,000,000, being an average of £ 80,000 a year. The most intelligent natives of this district have, often, in the course of conversation, expressed to me their dissatisfaction with the manner in which the large surplus revenue of this province has been employed by the Ruling Class. Though not in such precise terms as I now put it, they say that although they can well understand the necessity of applying a certain proportion of such revenue to clearly imperial purposes (*e. g.* army expenditure, &c.), such proportion should be levied by an equal percentage, clearly shewn in the imperial accounts, on the surplus revenue of each district, and that the balance, unless good cause be shewn to the contrary, should be spent in public works tending to benefit the locality from which it has been derived. I have already, under the head of Roads, pointed out the small percentage of the surplus revenue employed in the construction of public means of communication. The justice, or otherwise, of the opinions I have just recorded is a point on which I shall not venture an opinion.

Native opinion on application of surplus revenue.

Survey.—The survey of this district was begun in the year 1859-60, and is now in the eve of completion. The nature of the Bengal Revenue Survey is generally so little understood that, in a General Report of this nature, it may not be unadvisable to point out its main object.

It may shortly be defined to be the measurement of all landed properties paying the principal revenue, *i. e*, the land tax of the country. Before the completion of such a measurement, Government was comparatively ignorant of the area, the kind of area, and the locality of the numerous estates from which it derived the principal means of defraying the expenses of administration. It is true that the Collector was in possession of numerous village lists and some worm-eaten records, showing the estimated area of each estate, but as, in most cases, they had not been deduced from any measurement, such data were, to a great extent, worthless, because founded on a purely speculative basis.

All this uncertainty has now been changed into certainty, and it is now possible to state with precision the area, the locality, and the villages belonging to each estate. I have reserved for the fourth Section of this Report the detailed results of the information which has been eliminated by the labours of the Survey Department,—a department which must be admitted to have rendered more permanent service to the State than any other, simply because it has furnished it with data, without which the land tax, the mainstay of Indian finance, could not long have remained secure. I make this observation not lightly, but because I am fully convinced of its truth. In former days when the hands of Government were strong to hold its own against fraud even in the absence of perfect legal proof, the machinations of persons who engaged in attempts to diminish the public revenue, were usually frustrated by the practical shrewdness of its officers, although of course it is a well-known fact that fraudulent schemes detrimental to the public revenue were often successfully carried out. But in this age of strict legal proof, greater political independence of judicial tribunals, and greater ability on the part of many in availing themselves of favorable opportunities and weak legal points, it would, in many cases, have been impossible for Government to defeat well laid plans carefully matured and cleverly carried out by unscrupulous men. It would have been called upon to give strict legal proof which, had it not been for the survey, would, in most cases, not have been forthcoming. The result would naturally have been the diminution of the public revenue.

The cost of the operations which have led to so important a result is very small. The total sum expended in the survey of this district was £ 24,038, or 16 per cent. of last year's revenue.

Section II.

Landholders.—The landholders or tenants *in capite* of Government fall under four categories: *firstly*, non-resident large proprietors; *secondly*, resident large proprietors; *thirdly*, resident petty proprietors; *fourthly*, farmers of Government Khass Mehals.

Non-resident Proprietors.

The non-resident landholders mostly own large properties. Those most worthy of mention are: Rajkishno Rai of Seracel, a resident of Moorshedabad; Rajah Suttyashurun Ghosal of Paitkera, (a man of noted intelligence and education, the admirable arrangement of whose zemindaree records is beyond all praise); Khajeh Abdool Gunny of Dacca, who owns a large amount of land in Pergunnah Buldakhad; Messrs. Courjon, owners of Pergunnah Kadbah and part of Buldakhad; and last, not least, the Rajah of Tipperah who resides in Hill Tipperah. His zemindaree contains an area of no less than 574 square miles, or one-fifth of the whole district, and its natural resources are unusually great. It is, however, a matter of regret that it is managed in a manner by no means calculated to bring these resources to light.

Resident large Proprietors.

The large resident proprietors are very few in number, *viz.*: the Chowdrees of Homnabad (by far the largest), the Dewan of Seracel, the Mirzahs of Buldakhad, the Khajehs of Borikundy, the Meer Chowdrees of Dadpoor. All of them are Mahommedans.

Petty Proprietors and Government Farmers.

The remainder of the district is in the hands either of petty Talookdars (owners of Talooks separated at the time of the decennial settlement), or of Government farmers. There is nothing in either of these classes which calls for any detailed remark. The former are, on the whole, an intelligent and prudent class of men; the latter, from the very nature of the position which they occupy, are somewhat rapacious. But there is one set of Government farmers (for they were so till very lately), who are entitled to special mention, *viz.*: the Talookdars of Pergunnah Buldakhad. The ancestors of these persons bought from the old proprietors of the Pergunnah the right to hold certain Talooks at a fixed rate. When the property fell into arrears and was purchased by Government, they successfully resisted, during a period of no less than eight years, all attempts to raise their rents, but, eventually, took twenty years' leases on a rent ¼ heavier than that previously paid by them.

Buldakhad Talookdars.

It is an admitted fact that the present high state of cultivation of Pergunnah Buldakhad, which presents a most marked contrast to all the other estates under Government or so called Khass management, is entirely attributable to the intelligent exertions of the Talookdars, rendered, undoubtedly, all the more successful by the circumstance that, instead of being so to speak new men, they are all ancient holders of the soil.

Within the last few years, the Buldakhad Government estates have been sold by public auction, and, in most instances, the old Talookdars have been outbid by capitalists of various descriptions. Foiled in their desire to purchase the estates for themselves, they are now resisting all attempts on the part of the auction purchasers to oust them or to raise their rents, with what success still remains to be seen. The contest is attracting great attention throughout the district, and is now at its height. Whatever its result may be, there can be no doubt that persons who have done so much to improve and bring into a state of great prosperity an extensive tract of country, must be objects of sympathy to all thoughtful men, and that the soundness of the policy which has driven them into their present straits, is, to say the least, open to serious question.

Transferable under-tenures.

Under-tenures.—The following are the principal transferable tenures existing in this district:

1*st.*—*Mookarraree*, from a Persian word meaning "fixed." The rent of this class of tenures which comprise the well-known putnee tenures can never be raised.

2*nd.*—*Putteedaree*, from a Hindee word meaning "portion of a village."

3*rd.*—*Hoorallah*, from an Arabic word meaning "trust."

4*th.*—*Zimmehdaree*, from an Arabic word meaning "trust."

5*th.*—*Khanabaree*, derived from a combination of the Hindee and Bengalee words for house. These tenures are always small, for, as their name implies, they include only such an amount of land as is necessary for a comfortable residence.

6*th.*—*Meerass*, from an Arabic word meaning "inheritable."

7*th.*—*Karkoona*, from a Persian word meaning "manager of a portion of land."

8*th.*—*Khoshbas*, derived from a combination of Persian and Bengalee words meaning "a person living at his ease." In this district, the name is applied to small tenures held at fixed rents in Pergunnah Seraeel.

9*th.*—*Aloofadaree*, from a Persian word meaning "friendship." It denotes small tenures given by the former owners of Pergunnah Gungamundul to their intimates.

10*th.*—*Agato*, so called because it is a tenure which has come (Bengalee "agato") from another tenure; it exists only in Chackleh Roshnabad.

11*th.*—*Chuckbusteh*, from Persian word meaning "settled as a block." These tenures usually consist of a block of jungle land, and are to be found principally in Chackleh Roshnabad.

12*th.*—*Tushkeeshee*, from an Arabic word meaning "to assess." They are transferable tenures, the rent of which is raised or lowered after the lapse of a fixed number of years. They are to be found, mostly, in Chackleh Roshnabad.

The rent of the above tenures, except Nos. 1 and 8, is sometimes enhanceable, and sometimes not, according to their antiquity, the effect of the new rent code, and the nature of the title deeds. Those who hold at a fixed rate and have registered their holdings, are virtually proprietors, and, as yet, few of those whose rents are enhanceable have been subjected to enhancement. On the whole, the holders of intermediate transferable tenures are very prosperous.

Non-transferable under-tenures.

The non-transferable intermediate tenures of this district are sometimes called Ijarahs (or farms), and sometimes Katkeenas, from a Persian word meaning "a rack-rent tenure."

Unfortunately the greater proportion of land in this Zillah is thus held in farm on leases varying from three to five years. The system of short terms is admitted to be bad, but landholders adhere to it from a desire to secure, again and again, the Salamee,* or presents, which they receive every time such leases are granted or renewed. The farmers are, with hardly an exception, ignorant and greedy speculators, who play all sorts of despicable tricks on their tenants, their landlords, and their neighbours.

Both the transferable and non-transferable tenures are, often, again granted out on the same terms to under-tenants, and by them made over to others, and so on *ad infinitum*. The intermediate holder of the second degree is usually denoted by the prefix *dar*, the next by *kut* (sometimes *par*), *e. g.*, Howalahdar, Durhowalahdar, Kuthowalahdar, Durkuthowalahdar, or Ijaradar, Durijaradar, Kutijaradar, Durkutijaradar.

Nomadic habits of ryots.

Ryottee Tenures.—The cultivators of this district, except perhaps a few of those residing in the Eastern portion, cannot be said to have been in possession of any right at all before the passing of Act X of 1859. It was their practice, for many years after the beginning of the present century, to be constantly on the move, or to change their place of residence, from time to time, as appeared to them most convenient. One of the ablest Tipperah Collectors reports, that "the ryots are as migratory as swallows, and usually change their place of abode at that time of the year when the heaviest instalments of rents fall due." Another Collector says, that "there are no *khodkasht* ryots here." After a protracted residence in this district, during which the nature of my duties has been such as to bring me into constant contact with the agricultural classes, I have no hesitation whatever in fully endorsing the opinions quoted above.

* Literally "homage."

It would be curious to ascertain how far Act X has modified the status of the Tipperah ryot. This could easily have been done had a register been kept showing the number of ryottee tenures, the decisions relating to which have established the rights laid down in Sections IV and VI of the new Rent Code. Unfortunately, no such record has been kept, and any opinion on the subject must, therefore, to a great extent, be founded on surmise. I am, however, informed by all the Revenue Officers whom I have consulted on the subject, that very few, if any, ryots have established any rights under Section IV, and that the number of those who have set up a right of occupancy under Section VI, is inconsiderable. So unanimous an opinion is strikingly corroborative of the remarks I have made above, with reference to the past nomadic character of Tipperah cultivators, and their consequent non-acquisition of any rights as tenants. Such facts also constitute a complete answer, as far as this district is concerned, to the cry so often raised in several public prints to the effect that a Khusrah or field by field measurement of Bengal is absolutely necessary; for, if the above information is correct, such a measurement would be impossible, simply because the rights which it would be intended to record are as yet not in existence.

Effect of Act X on status of ryots.

Impracticability of field by field measurement.

Rates of Rent.—The rate of rice land rents in this district varies considerably. In order to give a clear idea of the said variation, without going beyond the limits of this Report, I have selected and arranged, according to superiority in the matter of rent, 16 principal pergunnahs which, as it were give the law to the numerous less important ones, or in other words, would, in a coloured scale of rent, be denoted by the marked shades, whilst other pergunnahs would be indicated by the intermediate and less perceptible nuances.

Rent of rice lands.

Pergunnah.	Lowest rate of rent.			Highest rate of rent.		
	Rs.	As.	P.	Rs.	As.	P.
Gungamundul	2	0	0	2	10	0
Dukhin Sheek	2	0	0	2	8	0
Teestah	2	0	0	2	8	0
Mahercool	1	8	0	2	4	0
Paitkera	1	2	0	1	12	0
Seraeel	0	12	0	1	6	0
Buldakhad	0	6	0	1	6	0
Doorlaee	0	2	6	1	5	0
Noornuggur	0	7	0	1	2	0
Homnabad	0	9	6	1	0	6
Furackabad	0	6	0	1	0	0
Singeergaon	0	6	0	1	0	0
Goonanundee	0	3	6	0	10	6
Torah	0	6	0	0	9	6
Mohabutpoor	0	1	6	0	7	0
Mehar	0	4	9	0	6	0

Rent how determined.

It is an undoubted fact that in this district the Pergunnahs in which the rate of rent is highest are those which are possessed of the greatest natural advantages and *vice versa*. By natural advantages, I do not mean the fertility of the soil alone, but all the circumstances which cause it to be sought by the cultivator. These are: abundance of natural or artificial means of communication, predominance of cultivated over uncultivated area, cheapness of building materials, good soil, good water, good climate, good landlords, and a host of other minor qualities, which it would be tedious to note in detail.

I have already mentioned in a preceding heading of this Report that the cultivators of this district have for years followed so nomadic a mode of existence that they have acquired no rights, either customary or otherwise. It may be owing to that circumstance that the rent rates of this district are determined not by custom, but by the conditions described above. But, whatever the cause, there can be no doubt that they are so determined, and that those conditions are exactly such as would be expected by the political economist as the natural consequence of the laws of supply and demand modified by the admitted fact, that the supply of land has always exceeded, and still exceeds the demand.

To illustrate my meaning more clearly, let us suppose the existence of a market in which the supply of any given commodity is always much greater than the demand. In such a case, its general exchangeable value would never be high, and would never fluctuate to any great extent. Still, if the qualities of the commodity for sale were various, the price would likewise be various; *e. g.*, good, bad, or indifferent rice would fetch good, bad, or indifferent prices.

In my opinion a state of things, exactly similar to that I have supposed, has actually existed, and still exists, in connection with the Tipperah rent-market. The supply of land has always exceeded the demand. Rents, therefore, have never been high, and now are low; have never altered much, but, nevertheless, have differed and still differ, in accordance with the quality of land, exactly in the same manner as the price of any commodity would vary, the supply of which had always exceeded the demand, but the qualities of which were manifold.

I am aware that the above remarks may appear in the light of mere truisms, and it may be urged that the fact of rents varying in this country, according to the qualities of the land, is too well known to require comment. But, my reason for dwelling thus at length on the subject is that, in my humble opinion, the theory that Pergunnah rates are founded on custom owes its origin entirely to a disregard of the said fact. Although it has been over and over again mentioned that rent-rates in one Pergunnah vary according to the quality of the land, no student of the rent question has attempted to compare the rates of different Pergunnahs, with a view to ascertaining whether they, also, varied in accordance with the general natural advantages of each. Perhaps if such an attempt were made, it would be found that such rates throughout Bengal are, what I have asserted them to be in this district, the mere exponents of the superiority or inferiority of each Pergunnah, a result which, I need hardly observe, would render the theory of custom quite untenable.

In any case, I trust I have said enough to induce others to treat the interesting subject of Pergunnah rates not from the regulation or traditional point of view, but, on the broader and safer, because more inductive, basis of actual facts and comparisons.

Rent of betel-nut lands.

The rate of betel-nut land is about rupees three a beegah. It is higher than that of rice lands, because its supply, though still exceeding the demand, does not do so to the same extent as is the case with the more common kinds of soil.

Rent of site lands.

I have been unable to ascertain the actual rates of site or Bheetee land throughout the district. The amount of such lands is inconsiderable. As a general rule, at least so I have been informed, the rate of Bheetees varies with the proportion of cultivated as compared with uncultivated area. Where the greater portion of land is uncultivated, and ryots few, it fetches a smaller rent than rice land, and *vice versa*.

I don't suppose anybody can doubt this & it was because the pergunnah rates were the market rates that they were adopted as a standard in legislation

After what I have said to the effect that the rents of this district are determined by the laws of supply and demand, I need hardly add, that they are not, in any way, determined by a principle of proportion. But it may not be uninteresting to enquire what is the actual proportion between rent and value of produce.

Proportion of rent to actual value of produce.

After a careful consideration of the subject, I am of opinion that it is simply impossible to ascertain the proportion of rent to the actual value of produce, and this, because the actual value of produce to its owner, the cultivator, cannot be known without enquiries of so detailed a nature as would involve, not only extraordinary acumen and patience on the part of the enquirer but also the possession, on the part of the cultivator, of what he certainly has not, an accurate memory, truthfulness, and a knowledge of accounts.

It is, however, quite possible to lay down a much more general proposition, *viz.*: the proportion of rent to the average market price of an average rice crop.

The average price of one maund of rice for the last three years has been Rs. 1-12. The average crop of a beegah of rice land, throughout the district, is 4 maunds at least.

Proportion of rent to average value of an average rice crop.

Taking the above two quantities in connection with the table of rates given in page 23, it would appear that the proportion of highest rent to the average value of an average rice crop grown on one beegah of good land, is, in the Pergunnahs where rent is highest, a little more than one third, and in the Pergunnah where rents are lowest, about one eighteenth.

But even supposing that the district average of 4 maunds, fixed by me for good land, is not correct, it is easy to shew that rent, even when compared with the staple crop only, does not bear any fixed proportion to the amount of produce. The maximum amount of rice crop per beegah of good land, in this district, is certainly not over six maunds, and the minimum is certainly not under 2 maunds 20 seers. If we suppose Rs. 2-10., the highest rate for good land, to be taken from soil which produces 6 maunds, and the lowest rate, *viz.* six annas, to be taken from soil producing $2\frac{1}{2}$ maunds, we have the following:

Rent.	Produce.	Value of produce.	Proportion of rent.
Rs. As.	Mds. Srs.	Rs. As.	
2 10	6 0	10 8	$\frac{1}{4}$
0 6	2 20	4 6	$\frac{1}{11}$

i.e., instead of the same proportions of rent being taken in both cases, we find that the difference between them is considerably over $\frac{1}{2}$ in favour of land producing the smallest crop.

The same process might be applied, with a similar result, to the lower scales of rent for worse land given in page 23 of this Report, but I think I have said enough to prove that the political economy axiom which lays down that rent is not determined by the value of produce, is perfectly correct as far as this district is concerned, and also that the proportional standard of rent lately laid down by the High Court is, in this district, as novel in practice as it is in theory.

Probable rise of rents.

That the present high price of rice must eventually increase the demand for land, and, by thus diminishing the supply, increase the rent of land in this district, there can be no manner of doubt, for, whether or not the effect of the late High Court decisions is to create a class of intermediate petty proprietors, it is certain that the actual cultivator will have to pay a competition price for the privilege of holding land. Nor do I anticipate much misery will

thereby be inflicted on the cultivating class; what is generally called rack-renting, is not a result of competition—it consists in giving land to the highest bidder, without any reference to his being able to pay the rent agreed to by him; true competition consists in renting land at the highest price, which a *bonâ fide* bidder is prepared and is sure to pay. The time, when competition will come into full play, is of course somewhat remote, but I do not think it at all likely, that Bengalee landed proprietors will then be guilty of that kind of bad management which ruined Irish landlords, and the consequences of which have, erroneously, been attributed to competition in land.

Land Management.—Before closing this Section, it may not be inappropriate to say a few words on the subject of land management, as conducted in this district.

I shall consider, in the first place, the management of land as far as it relates to such arrangements as do not bring the zemindar or tenant *in capite*, into contact with the cultivator.

Putnee system.

When a landholder transfers his right for ever to another person, he virtually makes himself a pensioner on his estate, and, I think foolishly, foregoes all further claims to a participation in the increased value of land. But whether foolish or not, the process (generally known as the Putnee system) is very simple, and, as it only affects the interests of a few individuals, does not call for any detailed comment.

Short leases and sub-leases.

When, however, the landholder makes over his rights to a farmer, on a lease of two to five years' duration, he is injuring not only his own interests but those of the estate at large, and he does so all the more, when, as is the practice in this district, the said lease is sub-let, over and over again; each transfer necessitating an increase of terms sufficient to give a fair profit to the last lease-holder. The effect of such a system is to raise up a host of middlemen between the zemindar and his tenantry, each of whom, of course, looks to a fair return on his investment. It is to be hoped that zemindars will in time check this evil; *firstly*, by never giving leases for terms less than 15 or 20 years; and, *secondly*, by inserting a condition in their leases to the effect that any sub-lease will be null and void. If they do not do so soon, it appears to me that a law, compelling them to act the part of prudent men, would be by no means uncalled for.

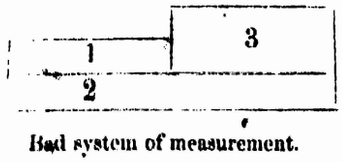
Khass Management.

I now come to land management as connected with the cultivators themselves, whether it be carried out by the tenants *in capite*, farmers, or others. This subject is most difficult and the narrow limits of this Report do not allow of my doing any justice to it. I shall, therefore, content myself with pointing out what I imagine to be the great evil which vitiates all transactions between the landlords and the cultivators.

Primary error in khass-management.

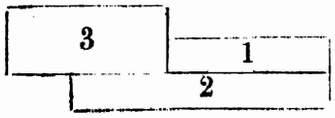
It is my deliberate opinion that the main cause of the undoubted unsoundness of the present system of land management is the absence of any data of a nature tending to give to each ryot a clear title to the lands which he agrees to cultivate, or, in other words, to define such lands.

It may not be uninteresting to point out how this uncertainty of title arises, and this can be done in a few words by describing the method of measurement pursued by nine landlords out of ten.



Bad system of measurement.

To ensure the proper falling in of every field in a chittah (the measurement paper on which is based the distribution of every cultivator's holding), so that a map may be made, at any time, and by any person, every separate measurement must be recorded as lying to the north, south, east, or west of the preceding one and as *starting from a given point*. Thus, suppose it is recorded in the field-book, that field No. 2 starts from south-west corner of field No. 1, and No. 3, from north-east corner of field No. 2, the mention of the corner starting point will enable any person to plot the fields correctly.



But the system adopted by the landlords of this district is deficient in what constitutes the key of all field by field measurements, *viz.*, the definition of the starting point. Their papers only state that field so and so lies north, south, east, or west of the preceding one, without mentioning the corner from which it begins. Thus the position of each field may be inverted as shewn in the diagram, and thus the whole of the fields must fall into confusion and defy reduction to paper, without going again to the locality. Even then, the truth cannot be found out with any certainty, as it is the interest of numerous persons to tell lies about the starting point which was originally adopted for each field. The consequence of so stupid a mode of measurement is, that the cultivator cannot prove beyond a doubt what are the boundaries of his holding, and is in constant hot water respecting them, both with his landlord and his neighbours.

Evils of excess or unsettled lands.

The bad effect of the above-described primary error in zemindaree land management, is greatly intensified by the existence of excess lands. By excess lands I mean the difference between the area actually taken up by cultivators and the total area of a village *e. g.*, if in village Sooltanpoor, containing 100 beegahs of land, 4 cultivators take up 20 beegahs each, the balance, *viz.*, 20 beegahs, remains unsettled, not being within the limits of any holding.

What is the consequence? As I have said before, the limits of each ryot's holding are not defined with any certainty. The unsettled or excess land, therefore, like a bag of gold, amongst a company of thieves, becomes at once a fertile source of dispute between the tenants and the landlord's agents. The landlord carries on a yearly investigation in order to ascertain whether the cultivator is in possession of more land than he pays for ; the latter resists all such claims. Year by year, a silly squabble is repeated, the principal arguments in which are derived from practically worthless measurement papers. Sometimes the cultivator, sometimes the landlord (when not betrayed by his agents), is the winner of the fruitless battle which, both know full well, must be renewed after the lapse of another year. In neither event does the benefit derived by either party always cover the expense involved, or ever make up for the numerous evils which must necessarily result from a state of bad feeling between two parties, whose interest should be identical.

If landlords are not prepared to incur the expense of a thorough field by field measurement, it appears to me that the least that they should do, would be to measure every holding accurately, and, whenever all the land in one village was not taken up, to distribute the excess lands, in the most convenient manner possible, amongst their ryots. By so doing, the total of their rent agreements would tally with the total of their measurement papers, and they and their tenants, knowing exactly how matters stood, would be spared all the trouble and annoyance of a yearly investigation. Even if landlords got no rent for their excess lands for 5 or 6 years, they would not be much worse off than they are now, and it is my deliberate opinion, that, at the end of that period, their position would be much improved. The certainty of title thus obtained by the ryot, and his enjoyment, rent-free, of a certain amount of land for some years, would make him so loath to part with his holding that he would never object to a periodical and moderate rise of rent.

The necessity of reform in zemindaree management is renderd still more urgent by the circumstance that the present system, besides causing disputes between landlords and tenants, is also the source of endless litigation between the tenants themselves. It constantly happens that a neighbour coolly begins to cut the crop which another has sown ; a case at once ensues, but, as the sower of the crop very often cannot prove either a clear title or the fact of possession, the law is, again and again, broken with impunity ; and the only remedy of the injured party is to go and do likewise at the very first opportunity.

Much more could be said on this subject, but room fails me. I can only express a hope that Bengalee landlords may mend their ways, or be compelled to do so by an intelligent Government.* The present state of things is disgraceful, and is such as to bar all chance of rapid agricultural improvement.

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* It is generally admitted that Government has reserved to itself the right to protect cultivators against landlords ; if so, an enactment compelling landlords to furnish every cultivator with a correct map of his holding, would, it appears to me, be a most legitimate exercise of authority.

Section III.

Revenue Settlements.—The number of revenue-paying estates amounts to 1,900, a large proportion of which, *viz.*, 1,262 were settled at the time of the Permanent Settlement. The following classification shows the different kinds of settlement prevailing in this district. The estates falling under classes 1, 2, 3, 4, 5 have been settled permanently, whilst those noted under classes Nos. 6 to 11 are held on terminable leases, *i. e.*, are Government Khass-mehals.

PERMANENT SETTLEMENTS.

1*stly.*—Estates permanently settled, at the time of the Permanent Settlement of 1793.

2*ndly.*—Resumed rent-free estates permanently settled with the proprietors, in accordance with Secton VIII., Regulation XIX., 1793 and Regulation VII., 1822, at a rate of revenue equal to one-half the assets.

3*rdly.*—Churs resumed under Regulation II., 1819, and settled according to Regulation II., 1819, and Regulation XI., 1825, at a rate of revenue equal to 81 per cent. of the assets.

4*thly.*—Churs resumed by means of a civil suit, but settled exactly in the same manner as the above.

5*thly.*—Estates formerly held khass by Government but lately sold by public auction. The settlement is permanent, and the annual revenue is calculated at 81 per cent. of the assets as shewn in the measurements of 1842-43.

NON-PERMANENT SETTLEMENTS.

6*thly.*—Uncultivated churs, settled with neighbouring proprietors at 81 per cent. on the assets.

7*thly.*—Estates of the same description as those noted under kind No. 2, but only settled for a short time.

8*thly.*—Estates formerly held khass by Government but leased (after a public auction), for a term of 50 years, at a rate of revenue of 81 per cent. on the assets. An additional condition in the settlement is that, in the event of such estates not being re-settled with the present lessees at the termination of their leases, they will be entitled to ten per cent. of the new assessment.

9*thly.*—Estates formerly held khass, and lately leased for the term of 50 years, at a rate of revenue amounting to 3 rupees per every hundred betel-nut trees; the lease to be liable to cancelment, if the Collector thinks that the lessee has not sufficiently extended betel-nut cultivation. This kind of settlement is, as far as I know, peculiar to this district.

10*thly.*—Khass estates leased for terms varying from 5 to 20 years at a rate of 81 per cent. of the assets.

11*thly.*—Khass estates leased for one year at a roughly estimated rate of revenue.

Assets how calculated.

The assets of estates of classes Nos. 2, 3, 4, 5, are calculated, as far as cultivated land is concerned, on the rates of rent shewn in certain Government measurement papers prepared at various more or less remote dates, and for fallow lands, at a rate of rent equal to one-third of total rates of cultivated land, *e. g.*, when the rates of cultivated land were 6 annas, 12 annas, and one rupee, the rate of fallow land was fixed at about 11 annas all round. It does not appear whether or not jungle and waste lands were taken into consideration.

The assets of classes 7, 8, 10, 11 were calculated on rates fixed on cultivated lands, without any reference to fallow or jungle land.

The assets of estates falling under category No. 6, were calculated on an average rate fixed equally on all lands, without reference to their description.

Settlement of 1793.

The assessment of estates under class 9 was founded purely on the number of betel-nut trees, and that of those settled in 1793 was based on no data at all. In this district at least, that great settlement was nothing but a wretched system of bargain making, and, when duly examined, must be admitted, in the forcible language of a Collector, to have been nothing else but "a bold satire on the well-intended but most impracticable Regulations of former days."

The following synopsis shows the number of estates falling under each class of settlement:

1	2	3	4	5	6	7	8	9	10	11
1262	98	11	92	167	22	1	7	45	72	143

Table A of the Appendix shows the class to which each estate in the district belongs.

The practical results of revenue settlement in this district are also shown in Table A, which shows the incidence of revenue, per acre, in each estate.

Betel-nut settlements.

I must, however, here make special mention of class No. 9, commonly called the betel-nut estates. It appears to me that the system of settlement pursued with reference to the said estates is altogether objectionable, and this for the following reasons:

1*st.*—Betel-nut trees, when grown to any large extent, invariably cause sickness in an epidemic form (*vide* page 4, of this Report); any settlement which makes its unrestricted cultivation necessary, must, therefore, be pernicious.

2*nd.*—A settlement founded directly on produce is a mistake in as far as it is opposed to the very sound principle laid down in the Despatch of the Court of Directors, dated 12th April 1837, "that the productive power of land, and not its produce, should be taken as the guide in making an assessment." It is always wrong unnecessarily to fetter industry of any description, but to determine before-hand the purpose to which land should be applied, is a proceeding quite opposed to every theory of good government or good revenue management.

3*rd.*—The price of betel-nuts is very fluctuating, so much so, that it has been found necessary several times to alter the assessment founded thereon. As all settlements should, if possible, be certain, this objection seems to me of great weight.

4*th.*—Betel-nut trees are very delicate and apt to be blown down. A Collector reports that no less than 50,000 were blown down in one night. To make so precarious a crop a basis of settlement, is simply absurd.

5*th.*—The cultivation of the betel-nut cannot be carried on successfully without great care, forethought, and prudence on the part of the cultivator, qualities in which the Tipperah peasant is singularly deficient. To restrict such a peasant to the cultivation of so difficult a crop is, therefore, sheer madness, and the bad result of so doing has already exhibited itself in the undoubted past and present deterioration of all betel-nut Khass-mehals.

6*th.*—Lastly, a betel-nut tree settlement is most objectionable, because it involves a great deal of harassing and continued labour on the part of Government officers. The Collectorate records are full of reports detailing the proceedings of numerous Collectors and Duputy Collectors, and the manner in which they were constantly engaged in the somewhat ridiculous process of counting betel-nut trees and tying wisps of straw round them, by way of keeping a tally. As it is always in the power of the farmers to assert that a number of their trees have been blown down, and injured by disease, it is impossible, under such a mode of settlement, to prevent the valuable time of Assessment officers from being thus frittered away in arithmetical labours of the most frivolous kind.

Many other objections might be urged against what appears to me to be an essentially stupid system of assessment, but I think I have said enough to prove that the conditions of No. 9 settlement should be forthwith abandoned for more natural and practical arrangements.

Future basis of assessment.

With reference to the subject of assessment in general, it appears to me that, now the survey is completed, it should be made the sole basis of future settlements. The incidence of revenue per acre in each estate is now well known. A look at Table A of this Report and the survey maps would show at once the actual rate of revenue incidence in any flourishing and adjacent landed property. Nor is the average rate of the whole district any longer a mystery; why not, after ascertaining either one or the other, adopt, without question, a similar rate for the estate to be settled, without any expensive and tedious settlement proceedings, or any would-be wise calculations and conjectures founded on worm-eaten records and worthless chittahs? At all events, the experiment might be tried. There can, I think, be little doubt that, with the present high value of land, bidders in abundance would be forthcoming on such terms, and the supercession by so simple a plan of the complicated processes now known by the name of revenue settlements (processes which are expensive, unscientific, and multifarious), would be cheaply bought, even if, which I do not believe it would, such a method involved a slight sacrifice of revenue.

Section IV.

Distribution of land-tax.

Revenue-paying Estates.—The total number of mehals or revenue-paying estates of this district is 1,900. The following table shows the number of estates paying more than 1 and less than 100, more than 100 and less than 200 rupees, &c.

Under 100 rupees.	Under 200 rupees.	Under 300 rupees.	Under 500 rupees.	Under 1,000 rupees.	Under 1,500 rupees.	Under 2,000 rupees.	Under 4,000 rupees.	Under 8,000 rupees.	Under 16,000 rupees.	Under 32,000 rupees.	Under 65,000 rupees.	REMARKS.
1,288	152	85	122	120	43	19	40	16	10	3	2	One estate that of Tipperah Rajah's, pays a revenue of Rs. 153,614.

Size of estates.

The following table shews the estates of the district classified according to their size:

Under 100 acres.	Under 200 acres.	Under 400 acres.	Under 850 acres.	Under 1,600 acres.	Under 3,200 acres.	Under 6,400 acres.	Under 12,800 acres.	Under 25,000 acres.	Under 50,000 acres.	Under 1,00,000 acres.	REMARKS.
1,156	174	127	174	113	82	38	17	8	5	5	One estate, that of the Tipperah Rajah, contains 3,67,335 acres, equal to 574 square miles.

Nomenclature of estates.

The nomenclature of Tipperah estates is barbarous in the extreme, and serves no purpose either of modern convenience or of antiquarian research. At some remote period, the names used denoted the origin of the estates to which they were applied, but owing to the lax manner in which Collectory lists have been kept, they now afford no historical clue of any value, but, on the contrary, are most misleading. Under such circumstances I cannot see how any possible advantage can be derived by keeping up such names as "Talook Roodroram Rai two-anna one gundah share," or the "three-anna four gundah one krantee one teel share of Pergunnah Goonanundee Tuppeh Ramchunderpoor," and other similarly clumsy appellations which have long ago ceased to be descriptive of any actual state of things.

There cannot be a doubt that all names should be dispensed with, and that estates should be known by their Rent-roll number only. The simplicity which would result from such an arrangement would be fraught with many advantages, and no possible mischief could result therefrom. The estate register would then stand thus:

No. 1.
No. 2.
No. 3.
No. 4, and so on, in numerical sequence, up to present highest number No. 1,900. New numbers could easily be added if necessary, *e. g.*, No. 1,901, new estate created in 1866; No. 1,902, new estate derived from No. 4 ; and so on *ad infinitum.*

Kinds of Area.

The area of the estates of this district as ascertained by survey, is of three kinds. It consists either of *whole* survey circuits appertaining to one estate, or of small and intermixed survey blocks* (or chucks) each of which is part of an estate, or again, it comprises intermixed blocks each of which is held in common by a plurality of estates. The following is the rough proportion as compared with the whole district of each kind of area.

Circuit area	1321	square	miles.
Intermixed area	1055	„	„
Intermixed common tenancy area	271	„	„
Total area of district	2647		

I have also prepared a table showing the exact amount of each kind of area, in every one of the Tipperah estates, which will be duly filed with the survey records. The said table is, however, too voluminous for insertion in this Report. The following two tables give its general results, and a specimen sheet is given in the Appendix.

INTERMIXTURE TABLE.

Estates wholly or almost compact.	Estates with less than ½ of intermixed area.	Estates with more than ½ of intermixed area.	Estates the area of which is wholly intermixed
264	130	282	1,228

* The number of such chucks, or patches of land, in this district, is about 73,000.

COMMON TENANCY TABLE.

Estates in which there is no or very little common tenancy area.	Estates with less than ½ of common tenancy area.	Estates with more than ½ of common tenancy area.	Estates the area of which is wholly held in common.
1,462	250	125	63

Evils of intermixture and common tenancy.

There can be no doubt that both intermixture and common tenancy are unmitigated evils, and, that they are so, is proved by the fact, that the market price of estates varies, to a great extent, according to the amount of intermixed and common tenancy area which they contain. Nor can such a result be looked upon as in any way unexpected. No person of ordinary intelligence would pay so high a price for a property, the component lands of which are scattered in minute patches throughout the district, as he would do for one in which the said parts are compact and well-defined. Nor is it likely that an estate, the lands of which are held in common tenancy with those of two or more estates, would fetch so high a price as one the lands of which were separate.

Origin of intermixture & common tenancy.

It may not be uninteresting to point out in this place the origin of intermixture and common tenancy lands, and the possibility of preventing an increase and effecting a decrease in their present area.

The existence of intermixed and common tenancy land is entirely owing to a departure, by British administrators, from the ancient Mogul system of revenue management. As I have already mentioned in another portion of this Report, the settlement of Todur Mull was founded on a Mowzah-Shoomaree, that is, the amount of revenue derivable from each village was clearly determined, and no division of estates was allowed except on the principle of allotting distinct villages (never parts of villages), to newly-formed or derivative Mehals. Unfortunately, that excellent rule was abandoned, and the consequence has been that a great majority of the ancient Mehals have been split up into scattered and unconnected parts. The extent to which the process of division was carried on may be imagined, when I state that only about six of the 1,900 estates of this district are original, the remainder having been created by the separation of independent Talooks and divisions of parent estates, at, and after, the time of the Decennial Settlement. Of course, in many cases, separate villages were assigned to each new estate, but, as will be perceived from the intermixture table given above, it more often happened that the lands of one village were distributed among two or more Mehals. When, as was often the case, the lands or part of the lands of a village to be divided were covered with jungle, the plan adopted was to allot them in common tenancy to the newly created Mehals. These lands are now partly cultivated, and the proceeds are divided, after much quarrelling, amongst the owners, according to their respective shares.

Future prevention of intermixture and common tenancy.

Nothing could be easier than to prevent the extension of the area shewn by survey to be intermixed or held in common. All that is needed is an alteration in the Butwarrah law to the effect that, where divisions have already taken place, no Butwarrah will be allowed unless it tends to restore compactness and secure the absence of common tenancy, and that, where no divisions have ever taken place, none will be sanctioned except such as contemplate the assignment to every derivative Mehal of distinct survey circuits.

Possibility of diminishing area of the same.

It would, of course, be most difficult, if not impossible, to contrive a plan to remedy at once the present evils of intermixture and common tenancy. It is, however, by no means improbable that when landholders are better acquainted with the survey areas assigned to each estate, their actual position, and all the details connected with them, they will propose exchanges of land, unions of estates, and re-adjustments of revenue of a nature adapted to the restoration of compactness. Should such proposals ever be made, it would, now that the

completion of the survey renders fraud on the Government revenue quite impossible, be of course incumbent on the Revenue Authorities to support them to the best of their ability.

Actual rates of land-tax incidence.

We now come to a point, the ascertainment of which may be called one of the main objects of the Bengal Revenue Survey, *viz.*: the incidence of revenue on land. Table A, of which a specimen sheet has been given in the Appendix, will enable the Collector, by a comparison of columns 1 and 4, to know at once the rate of land tax per acre in each estate. I have not had time to calculate the rate on each estate throughout the district but the following synopsis shows the actual revenue rates prevailing in all the Mehals of the district which do not contain common tenancy lands :

Annas.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.	Rs.	As.
1	1	0	2	0	3	0	4	0	5	0	6	0
2	1	1	2	1	3	1	4	1	5	2	6	8
3	1	2	2	2	3	2	4	2	5	7	6	12
4	1	3	2	3	3	3	4	3	5	8	6	13
5	1	4	2	4	3	4	4	8	5	11	7	0
6	1	5	2	5	3	5	4	11	5	13	7	5
7	1	6	2	6	3	6	4	12	5	14	7	8
8	1	7	2	7	3	7	4	13			7	10
9	1	8	2	8	3	8	4	14			8	0
10	1	9	2	9	3	9	4	15			8	12
11	1	10	2	10	3	10					9	0
12	1	11	2	11	3	11					16	0
13	1	12	2	12	3	12					18	0
14	1	13	2	13	3	13						
15	1	14	2	14	3	14						
	1	15	2	15	3	15						

The lower rates are of course most prevalent, whilst the higher rates are limited to a comparatively small area. Some of these latter rates are so high as to preclude the possibility of any profit to the landholders. The reason why estates, in which such rates prevail, are retained is two-fold. In some cases, the owners, although from bad management or some special cause they have lost the greater part of their lands, still cling to the remnant, partly out of a feeling of ancestral pride, and partly because the surrender of it would be fraught with inconvenience of some kind or other. In most cases, such estates have been almost entirely carried away by the Megna river, and their proprietors still foster a hope that their lands may re-alluviate, and, thereby, at some future time, regain their pristine value. Now that the law on this subject has been clearly laid down, such a hope is altogether vain, but as will appear from Note 7 (in the Appendix) the proceedings of Collectors, in days gone by, were undoubtedly of a nature to warrant such an expectation.

Average incidence of land-tax.

The average incidence of revenue throughout the district is about 9 annas an acre or 3 annas a beegah, a very low rate indeed when taken in connexion with the undoubted fertility of the soil. It follows that the profits of landed property in this district should be enormous. An inspection of the table of rent given in page 23, of this Report, shows that the bulk of rent rates in this district is far above 3 annas per beegah, and that for some good lands, a rent 14 times larger is taken. Of course a certain proportion of area gives no rent at all, but, as with the present daily increase in the value of land the margin of waste must continue to recede, the existence of such uncultivated area cannot be looked upon as likely permanently to diminish the profits of landowners.

Revenue-free Estates.—The total number of Lakhiraj or revenue-free estates of this district is 59, and their total area is 9½ square miles. The following synopsis shews their Pergunnah distribution. ;

Pergunnah Bogashaeer.	Pergunnah Gungamundol.	Pergunnah Homnabad.	Pergunnah Juffrabad.	Pergunnah Paitkerah.	Pergunnah Seraeel.
5	1	5	1	1	46

The owners of the above estates are possessed of a title against all men, Government as an auction-purchaser of the parent estate not excepted, and their lands have been separately demarcated as falling under class 3rd, Section XII. of the new Survey series. Survey maps do not show the holdings of individuals whose rent-free title is good only against the present proprietors but not against auction-purchasers. The number of such holdings is, however, very small. They prevail mostly in the estate of the Tipperah Rajah and in Pergunnah Seraeel. In the remaining portions of the district, they are comparatively unknown.

There can be no doubt that the paucity of rent-free tenures is fraught with many advantages, for, wherever they do exist, the aptitude of their owners for fraud of every description is quite astonishing, and the amount of mischief caused by them is enormous. They are always trying to increase the area of their holdings by surreptitious means (*e. g.*, seducing other landholder's tenants by the promise of smaller rents), and as they have no land tax to pay are very often successful in doing so. One of their favourite schemes is to obtain, sometimes in an under-hand way, and sometimes with the foolish connivance of revenue-paying landholders, the farm of the villages in which their rent-free tenures are situated, with the view of filching away some of the *mal* (or revenue-paying) land. The practice is most common in the Rajah of Tipperah's estates. Whenever such leases come to an end, a furious dispute ensues between the Rajah and the quondam lease-holders, who invariably amalgamate some of their landlord's lands with their own lakhiraj estates, and are only ousted after a protracted litigation.

Resumable lands.—The amount of lands reported by the Survey Authorities for future assessment is very small. The following synopsis shows their Pergunnah distribution. The total number of estates is 35, and their total area is 14 square miles.

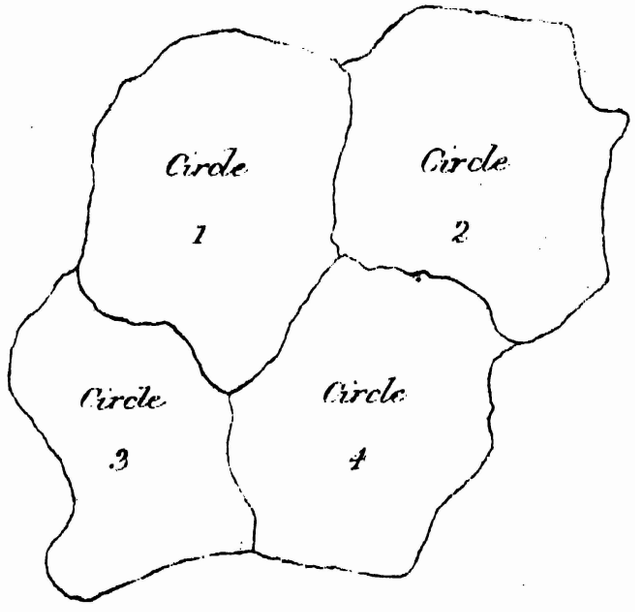
Pergunnah Buldakhad.	Pergunnah Chowdogaon.	Pergunnah Gungamundul.	Pergunnah Homnabad.	Pergunnah Lukhunpoor.	Pergunnah Mohabutpoor.	Pergunnah Mehercool.	Pergunnah Moyjoordie.	Pergunnah Noornuggur.	Pergunnah Paitkerah.	Peru gnnah Seraeel.	Pergunnah Singaeer.	Pergunnah Sattro Khundul.
1	1	2	2	1	1	3	2	2	2	16	1	1

The smallness of the excess area reported is easily accounted for. In the first place, more than three-fifths of the whole district has been, from time to time, under immediate Government management, and the numerous measurements made have rendered the concealment of land well nigh impossible. In the second place, the Government has entered into a compromise with the Rajah of Tipperah, which precludes it

from resuming lands within the general boundaries of his enormous estate. In the third place, most of the remaining large Pergunnahs were, at the time of the Permanent Settlement, assessed Bilmookta, a term for which it is difficult to find an English equivalent, (except perhaps *in gross*). No less than 20 or 25 villages were seized upon by the Collector in former days as excess land, in Pergunnah Seraeel, but were released by an order of the Sudder Court, on the ground that the terms of the settlement (which was a Bilmookta one), precluded such resumptions.

Pergunnahs.—The landed property which has formed the subject of the three preceding headings, is comprised in 122 Pergunnahs, eleven of which consist of estates to be transferred from other districts. In the Appendix is contained a full list of the same.

These ancient divisions are of no value whatever in an administrative point of view, nor do I see the slightest advantage in classifying estates under their respective Pergunnahs. Some are compact, some are the very reverse, and their mention very rarely defines the exact locality of an estate. A much better plan would be to note in the general register, opposite to each estate, the circle or circles to which it appertained. Each circle would contain a convenient number of survey circuits, and their relative position could easily be defined by a key map, *e. g.*:



If numbers were not considered sufficient to denote such circles (which I think they would be), old Pergunnah names might easily be brought into use and would then, instead of being, as they are now, vague and unmeaning, have a clear and definite significance.

Survey Circuits.—Now the survey has been completed, the locality of the landed property in the district has been fully defined by means of so-called Hulkahs or circuits, the outer boundary of which has been carefully laid down, in the first instance, by the aid of a chain and compass, and subsequently tested by native surveyors acquainted with the use of a theodolite, whose measurements have again been carefully checked by highly trained European Surveyors. There can be no doubt that the said circuits are essentially correct, and, as their great practical value is not generally known, it may not be uninteresting in this place to point out the purposes to which they might be applied.

The numbers of so-called survey circuits is 4,426, and the number of villages appertaining to them is over 8,089. The cause of this discrepancy between the two totals is two-fold. One is, that according to survey practice when two or three small villages belong to one estate, they are often lumped up into one circuit. The second is, that many so-called villages are merely bits of land dignified with that name because they are so noted in the Collectory lists, in accordance to which the survey has necessarily been carried on.

It appears to me that, at no remote period, the aforesaid 4,426 circuits should be adopted as the sole basis of revenue registry records, and that it would be advisable, when the present registers are re-copied, to do away with all village names in excess of the number of circuits prepared in the course of survey, retaining only the principal name noted in each circuit. The village or rather circuit register would then be in this form:

Survey Circuits a basis for revenue registry.

Number of Circuits in numerical sequence.	Name of Circuit.	Number of Estate from lowest number.	Area by Survey.

Such a system would, in the case of this district, involve only 4,426 main entries instead of 8,089, and as the bulk of the information would be contained in numbers only, both the expense and the size of such registers would be greatly reduced, and the state of property in each circuit be shewn at one glance.

The estate register would stand thus:

Number of Estate in Numerical Sequence.	Circuits in numerical sequence.	Area by Survey in each Circuit.

Survey circuits would also form an excellent basis for police and other administrative divisions. All that would be required would be to divide the whole district into circles of a convenient size, each containing as many circuits as would make up the necessary area, *e. g.*:

Survey Circuits as a basis for administrative divisions.

Circle	Circuits in numerical sequence.
No. 1	1 2 3 4 5 6 7 8 9 10 14 15 20 24
No. 2	25 26 28 30 32 34 36 38 40 42 43 44.

Lastly, survey circuits might, with great advantage, be brought into use for the purpose of defining the locality of contracts connected with land, which very important point has been left undetermined under the present system of registry. Nothing could be easier than to direct every person registering such a contract to fill up columns showing the number of each estate to which it related, and that of the circuit in which the land or subject-matter of the contract was situated. It may be urged that most persons could not furnish such data, but such an objection is futile unless it can be shewn, which I do not think it could, that there is any difficulty in obtaining them. Nor would such a system be novel, and, therefore, hazardous, for a similar method of registry has long ago been adopted and carried out in America. It would also have the very salutary effect of obliging the public to make itself acquainted with the information elicited by the Survey—information, the great practical value of which is very little appreciated even by Government officers, and not at all by the ignorant mass.

Survey Circuits considered with reference to registry of land contracts.

I have now brought this Report to a conclusion, and trust that the information which it contains may be found useful by those brother officers to whom the interests of the Tipperah district may, from time to time, be entrusted. Should they be thereby enabled to gain, more rapidly than they otherwise would, an insight into all those general points, a knowledge of which is essential to the due performance of their duties, the main object of this small compilation will have been fully attained.

It now only remains for me to acknowledge, which I do most heartily, the very cordial assistance which I have received, whilst engaged in the preparation of this Report, from Mr. Mangles, Collector of the district, Mr. McWilliam, Assistant Collector, Baboos Brojosoondur Mitter and Gobindchunder Bose Deputy Collectors, and my Serishtadar Bonomalee Singh.

NOTE NO. 1.

NOTE ON EASTERN FRONTIER.

THE limits of the Queen's and Tipperah Rajah's jurisdiction were, for a long time, the source of constant disputes, until, in the year 1852, they were finally adjusted and mapped by Messrs. Leicester and Campbell, specially appointed for that purpose. Unfortunately, those gentlemen did not erect any boundary marks. Great difficulty was, therefore, experienced by the Survey Department in executing their award. On visiting the spot, it was found that, in many cases, the lines mapped by them ran over hill and dale, and through large blocks of jungle, with the most ruthless disregard of expediency.

Masonry pillars and telegraph posts are now being erected at all the angles of the boundary, which, when completed, will clearly define its general outline.

It will, however, be necessary, in many places, to erect additional land marks. The spots on which the present pillars and posts are erected, are, often, so far apart, and the nature of the intervening country is such, that it is impossible to see more than one at a time. It is, therefore, clear that, in such localities, the boundary will not be practically defined, and that disputes between cultivators will be frequent and by no means easy to decide.

The best and cheapest method of erecting such additional marks would be to offer a certain sum (half of which should be defrayed by the Rajah), for the construction of large mounds (say seven feet high), where the pillars and posts do not sufficiently define the boundary; such sum to be paid to the inhabitants of the frontier villages. Five rupees a mound would, I think, be amply sufficient for the purpose. A term of one year might be allowed and the price paid, only after ascertaining that the mounds had been properly made, and at such distances apart as to render it possible for any person standing, at any point between any two mounds, to see both with ease.

NOTE NO. 2.

NOTE ON VEGETABLE PRODUCE.

EDIBLE PLANTS.

Beans—of different sorts.
Looniya—or garden purslane.
Chowlee—creeping or annual purslane.
Mondee—leaves used as a condiment (*oldenlandia alata*).
Cutchoo—ord., aponogeton monostachion; its tuberous roots are often used as articles of diet.
Boigoon—or egg-plant.
Salook—or Nympha Lotus; its tuberous roots are in common use as an article of food.
Singhara—or water caltrops.
Rohtokomol—(*Nelumbium speciosum*) its roots and seeds are eaten by all classes of the Natives.
Sags—of different kinds.
Radishes—a most common and unhealthy species of food, are not eaten till they reach a very large size.
Plantains—of different kinds, most of them bad.
Sweet Potatoes—of many kinds, the best of which are to be found in the hills.
Mukana—the seeds of which are eaten by natives.
Pumpkins—of various sorts.
Kulmee sag—(*convolvulus repens.*)
Gundbhedalee—the leaves of which are used as a condiment.
Deress—A glutinous vegetable.
Kahrool—a rough thorny vegetable.
Brinjal.
Turmeric.
Ginger.
Onions
Toolsee—or basil.
Zeera—cumin, a very common condiment.
Chillies—which sell at the very moderate price of 4½ rupees a maund.
Indian corn—principally grown in the hills, but thrives remarkably well on elevated ground in the plains.
Sugar Cane—pretty extensively grown; no sugar is manufactured thereform but only molasses.

FRUITS.

Paniyola—or wild plum.
Monphul—the berry of which is about the size of a cherry and of a yellow colour.
Beer—or Indian plum in abundance.
Guava—not abundant.
Amlakee—a fruit about the size of a gooseberry.
Lutka—the lichua of China, formerly abounded, but is now rare.
Jalpai—Indian olive.
Chutla—the fruit of which is very acid, and the size of an apple.

NOTE NO. 2.—*(Continued.)*

Mangoes—of a very inferior description.
Dates—of a very inferior kind.
Lime—some remarkably good; limes can be got in the south of the district, where also some oranges are grown, and a few pomegranates.
Papia—in abundance.
Bel—in abundance.
Imlee—or tamarind, very cheap, sells at 12 annas the maund.
Katal—or jack fruit, in great abundance.
Pummelows—in great abundance.

TIMBER TREES.

Chikrasee—or Chittagong wood.
Aeval—(ord. *Euphorbaceæ.*)
Korai—(ord. *Fabaceæ.*)
Teak—not abundant, but could be grown to any extent.
Chaplassee—(ord. *Auto carpus chaplasha*)
Sal—pretty abundant.
Jharool—an excellent timber, but its cultivation could be extended.
Katal—or jack (abundant.)
Toon—a very good substitute for mahogany.
Nageshur—an excellent timber tree; might be grown extensively; the oil of the nuts is an excellent remedy for itch and other skin diseases; it also burns very well.

USEFUL PLANTS.

Sun—an excellent kind of hemp, thrives in the northern part of the district on high land.
Pát—alias jute; when in season, sells in the bazar at Rs. 1-8 a maund.
Mustard—is not very abundant; no oil is exported.
Cocoanut trees—are not abundant; all the cocoanut oil is imported.
Pán—or betel shrub, not extensively grown.

NOTE NO. 3.

The middle *Hindoo castes are noted* below in order of precedence:

1. *Bhât*—heralds, genealogists.
2. *Gundoburnick*—druggists and spice sellers.
3. *Kansaree*—workmen in brass and copper.
4. *Telee*—sellers as distinguished from manufacturers of oil.
5. *Tatee*—weavers.
6. *Gop*—cowherds.
7. *Napits*—barbers.
8. *Koomars*—potters.

The lower Hindoo castes are noted below in order of precedence:

1. *Kaiburto*—cultivators and fishermen.
2. *Halbahadars*—ploughmen.
3. *Sân*—general vendors, originally all manufacturers, of spirits.
4. *Sooburnoburnick*—jewellers.
5. *Patuee*—boatmen.

The lowest castes are:

Chandals, *Jalos*, *Malos*, *Kapalees*, *Tiyors*, *Gorowals* — These castes are fishermen, boatmen, and ploughmen, and also hold land.

Kooree—small shopkeepers.
Boeemalee—sweepers.
Chamar—tanners.
Kolloo—manufacturers of oil.
Not—musicians.
Sutar—carpenters.
Acharjo—Astrologers.
Joogee—weavers.

NOTE NO. 4.

The Tipperahs, or inhabitants of the Tipperah Hill Rangers, are said by some to be colonists from Moneepoor, from which place they were driven by a Burmese invasion. But there can be little doubt that the opinion of those, who assert them to have inhabited this part of the country from time immemorial, is equally well-founded. Nothing is known about the ancient history of these people, but tradition names as their first king Asango, who is said to be the ancestor of Trilochun, mentioned, in the Mahabhurut, as the Rajah of Tipperah.

The religion, now prevailing, is a form of Hindoo idolatry, but it is said that, before the accession of Trilochun, they worshipped no idols, but objects of nature, *e. g.* trees, stones, animals. A trace of their old faith is to be found in their present practice of sticking a bamboo in the ground, during one of their religious festivals, and worshipping it.

The language of these hill men is very rude and primitive, but I cannot yet say to what class it belongs. Pundit Jugdish Surma, the head master of the Normal Vernacular School, has prepared, under my direction, a Tipperah vocabulary and grammar, which will be duly forwarded to the Asiatic Society.

I have, therefore, no doubt that philological scholars will soon be able to assign to the Tipperah dialect its due place in the great family of languages.

The tribes of the Tipperahs are four in number: the Rajbunsees, Nowatyahs, Jomateeas, Reyangas. The first is looked upon as highly respectable, whilst the last is held in very low estimation.

The Tipperah villages, or rather hamlets, are called Barees. They are under the control of Chowdrees, whose orders are implicitly obeyed, whose office is hereditary, and who decide all small disputes.

The priests of the first three tribes are called Tojaees, but the Reyangas have priests of their own; celibacy is not practised by them.

No religious ceremony is necessary for a marriage, but only the consent of the parents. If the bridegroom can give a dower, the marriage takes place at once, but, if he cannot, he must serve one year in his father-in-law's house. Early marriages are not prevalent, and polygamy, though not objected to, is very rare. If prostitutes take an oath to behave well in future, they can marry without difficulty.

Tipperahs eat flesh of every description except beef; they burn their dead, and after the decease of a relation, abstain from meat for a week. Both men and women are fond of drinking and dancing. They are, as a rule, truthful and simple-minded. No man is looked upon as a person of any importance until he is married, when he has to pay a tax for his family as a whole.

Their method of agriculture is very peculiar, and is generally known by the name of Jhoom cultivation (derived from a Tipperah word meaning "to burn"). In the months of February and March, they cut down the Hill bamboo. At the beginning of the rains, they mix seeds of paddy and cotton in a wicker basket, and finally sow them along with turmeric, pepper, ginger, millet, kutchoo, and oil seeds, in small holes, which they dig with an iron instrument called a tookooree, resembling the common Bengalee kodalee. Each plant ripens at its proper season, *e. g.*, the paddy about the 15th of July and in September according to the species to which it belongs; and the cotton from 15th October to 15th December. The success of the latter crop depends on the absence of heavy rains from 15th October to 15th November. If the rains are very heavy, most of the pods rot and fall off, and those which remain produce a very inferior kind of cotton.

NOTE NO. 5,

In dealing with the subject of roads, the direction of future railroads ought to be taken into consideration. I shall, therefore, content myself with mentioning only those roads, the construction of which should not be postponed on that account.

1. *From Comillah to the confines of Sylhet, joining the road from Dacca to Sylhet.*—The necessity of such an imperial road is too obvious to require explanation.

2. *From Madaee Bazar, 15 miles due west of Comillah, on Dadhandee road, to Hajeegunj on the Dacoitee.* The portion of the district, which this road would traverse, is suffering grievously from the want of any means of communication, and the value of land, there situated, has, consequently, much deteriorated.

3. *From Thorlah Thanna to Kusbah Thannah.* There joining proposed road No. 1.

4. *From Goreepoorah, on the Megna, to Thorlah Thannah.*—This road would run across the whole breadth of the rich Pergunnah of Buldakhad.

5. *From Comillah, via Moduffergunj, to Chitooshee, the largest mart in this district.*—The necessity of this road is obvious. Part of it is already in existence, and was constructed with a view to the establishing of communication with one of the old Company's cloth factories, at Churpata, on the Dacoitee.

In short, a net-work of cross roads ought to be constructed, without delay, connecting all the Police Stations of the district. Roads Nos. 1, 2, 5 are most urgently required; the second would lead to an immediate increase of prosperity, for the Pergunnahs, through which it would pass, are singularly deficient in land communication.

The roads at present in existence are:

From Comillah to Dadkandee; 32 miles.
From ditto to Chittagong boundary; 34 miles.
From ditto to Noacolly, not yet finished.
From ditto to Companygunj, *via* Jaffergunj.
From ditto to Beebee Hath, six miles East.
From ditto to Chagaon, six miles North.

NOTE NO. 6.

CANALS.

1. *From Shaker Hat, on the Dacoitcea, to Chandpore, on the Megna.*—This canal would shorten by three or four days the boat journey from Chitooshee, the largest rice mart in the district, to the river Megna. The distance is trifling.

2. *From the Goomtee, at Comillah, to the Dacoitcea.*—This canal would have the effect of facilitating the rapid distribution of Hill Tipperah imports throughout the south of the district. Its expense would not be great, owing to the existence of a water-course, which could easily be adapted to the purposes of a canal. Only about 500 yards of entirely new cutting would be required, and the total length would not exceed 10 miles.

3. *From Companygunj on the Goomtee, in a northern direction, to the river Teetas.* The old bed of the Buree river would be available for the purpose through nearly its whole length, and, as the Bejoy Nuddee, one of the largest hill streams, flows into the bed aforesaid, such a canal would vastly facilitate the transport of cotton, thatch-grass, bamboos, &c., from the hills. Its length would not exceed 30 miles.

4. *From Comillah to Dudkandee.*—Such a canal would traverse the centre of the district from East to West. Part of it may be said to be already in existence. Distance, thirty-two miles.

5. *From Panchpookareea on the Goomtee, due south, to the Dacoitcea.*—This part of the country is, at present, suffering grievously from the want of means of communication. Pergunnah Doorlaee, which it would traverse, is known to have fallen into its present comparatively unprosperous state, simply owing to the fact, that two or three useful water-courses have become choked up, and are now no longer available for purposes of navigation. This canal would be comparatively expensive.

6. *From Hajeegunj, on the Dacoitcea, to Machooakhal, on a tidal creek of the Megna.* I believe this canal has already been partially excavated, but it is not yet navigable in the cold weather. The distance is trifling.

7. *From Moradnuggur, on the Goomtee, due north to the confluence of the Teetas and Megna.*—This canal would tap the rich Pergunnah of Buldakhad, and the already existing water-courses would tend greatly to diminish its expense.

NOTE NO. 7.

The correct law of re-alluviation in large rivers has been lately laid down by the High Court in Case No. 2355 of 1864, decided 30th May 1865, in which it has been ruled, that re-alluviations cannot be claimed simply because they have formed on the same site as diluviated lands. The practice of many Tipperah Collectors has been to decree lands as re-alluviations, in numerous cases, in which the identification of the land was impossible, simply because the old soil had been carried away into the Bay of Bengal, and could not possibly have formed again on its original site. No logical ground can be given for such absurd awards, and they were probably made from a desire to repair, in an irregular manner, the injury inflicted by the river on riparian proprietors, whose claims to remission of Government revenue were never listened to. But as Mr. Alexander observes, "such awards were, even then, hardly justifiable, for the reparation of injury does not enter into the economy of the genius of the Ganges;" and the eccentric manner in which the Megna throws up churs, rendered substantial justice to *all* quite impossible, even at the sacrifice of correct legal interpretation The heart-burnings, litigation, and discontent caused by the old alluviation decisions, along the whole length of the Megna, will, it is to be hoped, never again occur. Zemindars whose lands have diluviated ought to be plainly told, either that they will be allowed to ask for remission, or that no claims, on their part, to re-alluviated lands, will ever be listened to.

LIST OF PERGUNNAHS.

Ameerabad.
Astojungul.
Ambropoor.

Bogassaeer.
Bolorampoor.
Bamooteea.
Chacklch Beesalghur.
Burdakhad.
Tuppeh Boreekandee.
Jowar Bhatra.

Chumpuknuggur.
Chundronuggur.
Chowdogram.
Chowdogaon.

Dukheen Seek.
Doorjoynuggur.
Dukheen Sahapoor.
Daoodpoor.
Durjeebajoo.
Doorgapoor Daoodkandee.
Tuppeh Doorgapoor.
Dukheen-seek Gunganuggur.
Dollaee.
Dowlutpoor.
Dhurmmonuggur.
Dhurmmopoor.
Dhunonjoynuggur Achanpoor.
Dhulessur.
Dhurmmonuggur Kaseerampoor.

Elkadpoor Kaseempoor Machooakhal.

Tuppeh Furkabad.
Fooltolee.

Gungamundul.
Goonanundee.
Gopalnuggur.
Godadhurpoor.
Godanuggur.
Goopeenathpoor Oottur.
Gopeenathpoor Dukheen.
Gobindpoor.
Gopalpoor.

Horeepoor Bejora.
Homnabad.

Tuppeh Ibrahimpoor.
Ibrahimpoor.

Juggutpoor.
Josodanuggur.
Joydebpoor.
Joydebnuggur.
Jahanbanuggur.
Joolaee Rajdhurnuggur.
Jafrabad.
Joolaee Gunganuggur.
Joolaee Rotunnuggur.
Jafur Oojeean.

Kartickpoor Rajnuggur.
Kurdee.
Kartickpoor Soojabad.
Kaleekapoor.
Tuppeh Kamrapoor.
Kolapara.
Kistonuggur Chuckbusta Bhangra.
Kaseepoor.
Kheejeerpoor.
Khundul.
Khamarteesta.
Kholeelabad.

Lukhunpoor Joar.
Lalpoor Joar.

Mehal Chúrpata.
Muntola.
Muntola Gunganuggur.
Mohessurdee.
Moneepoor.
Madla Chumpucknuggur.
Meharkool.
Monohurpoor.
Mehal Jhaoogora.
Mohobutpoor.
Mohomoodpoor.
Moheechal.
Mehar

Mohoddeepoor.
Moijurdee.

Noornuggur.
Narayanpoor.
Noabad.
Nooroollapoor.
Nirsinghopoor.

Oottur Sahapoor.
Oottur Gunganuggur.

Pathur Ghatta.
Peepolee Gunganuggur.
Pateekera.
Poorchundee.

Rajamotee.
Rotunnuggur.
Rajdhurnuggur.
Rajmoneepoor.
Rampoor Noabad.
Rajnuggur.
Ramdebpoor Joar.
Runbhowal Tuppeh.
Roypoor.
Rampoor.
Rosoollpoor.

Sibnuggur.
Sabek Rotunnuggur.
Sotorokhundul.
Seraeel.
Sahajadpoor.
Sukdee.
Saestanuggur.
Shampoor.
Seengaeer.
Seengergaon.
Sreechaeel.

Tora.
Teesta.
Teesta Gunganuggur.
Teesta Rajdhurnuggur.
Teestadoree Rajdhurnuggur.

SPECIMEN TABLE A.

No. of estate.	Total area.			Intermixed area.			Common tenancy area.			Sudder Jumma.			Average rate of Revenue per Acre.		
	A.	R.	P.	A.	R.	P.	A.	R.	P.	R.	A.	P.	R.	A.	P.
A 3	2558	0	25	2558	0	25	...	...	...	1334	0	0	0	8	0
B 4	834	0	0	834	0	0	...	...	...	662	0	0	0	13	0
C 8	183	3	7	183	3	7	...	...	...	46	0	0	0	4	0
D 12	1	0	10	1	0	10	...	...	...	1	0	0	1	0	0
E 16	93	1	22	93	1	22	...	...	...	71	0	0	0	12	0
F 32	90	1	36	90	1	36	...	...	...	41	0	0	0	7	0
G 49	61	1	5	...	...	...	61	1	5	12	0	0	0	3	0
H 52	61	3	10	0	2	5	61	1	5	16	0	0	0	4	0
I 62	241	2	29	241	2	29	...	...	...	115	0	0	0	8	0
J 63	16	0	0	16	0	0	...	...	...	15	0	0	0	15	0
L 73	2681	2	34	2681	2	34	...	...	...	470	0	0	0	3	0
A 91	44	3	7	...	...	...	44	3	7	127	0	0	2	14	0
C 93	6	2	32	...	...	...	6	2	32	1	0	0	0	3	0
D 95	21	3	34	21	3	34	...	...	...	13	0	0	0	10	0
L 109	2	1	13	2	1	13	...	...	...	8	0	0	4	0	0
E 110	2	2	3	2	2	3	...	...	...	4	0	0	2	0	0
C 120	9	1	8	9	1	8	...	...	...	19	0	0	2	2	0
B 125	3	0	17	3	0	17	...	...	...	12	0	0	4	0	0
F 132	2	2	19	2	2	19	...	...	...	7	0	0	3	8	0
A 133	21	0	14	21	0	14	...	...	...	28	0	0	1	5	0
A 136	6	0	32	6	0	32	...	...	...	14	0	0	2	5	0
B 138	2	3	23	2	3	23	...	...	...	2	0	0	1	0	0
D 145	1	3	13	1	3	13	...	...	...	6	0	0	6	0	0
G 148	3	1	13	1	3	13	...	...	...	9	0	0	3	0	0
H 155	1	1	9	1	1	9	...	...	...	8	0	0	8	0	0
I 161	21	3	0	21	3	0	...	...	...	5	0	0	0	4	0
L 292	105	0	33	105	0	33	...	...	...	105	0	0	1	0	0
B 803	769	3	25	...	...	...	769	3	25	53	0	0	0	1	0
331	4	3	25	4	3	25	...	...	...	8	0	0	2	0	0
332	8	1	7	8	1	7	...	...	...	6	0	0	0	12	0
351	13	0	8	13	0	8	...	...	...	4	0	0	0	5	0
353	8	0	16	8	0	16	...	...	...	5	0	0	0	10	0
413	12	3	39	12	3	39	...	...	...	3	0	0	0	4	0
522	41	2	30	41	2	30	...	...	...	26	0	0	0	10	0
681	47	2	13	...	...	...	47	2	13	25	0	0	0	9	0
736	15	1	33	15	1	33	...	...	...	21	0	0	1	6	0
811	6	3	2	6	3	2	...	...	...	8	0	0	1	6	0
940	4	2	29	4	2	29	...	...	...	3	0	0	0	12	0
1216	10	0	25	10	0	25	...	...	...	7	0	0	0	11	0
1490	40	1	11	40	1	11	...	...	...	273	0	0	6	13	0
1590	4	0	4	4	0	4	...	...	...	16	0	0	4	0	0
1749	1	0	3	1	0	3	...	...	...	6	0	0	6	0	0
1812	3	2	9	3	2	9	...	...	...	3	0	0	1	0	0
1913	40	0	0	40	0	0	...	...	...	20	0	0	0	8	0

* The letters from A to L correspond with numbers 1 to 11 of the Settlement Synopsis given in page 29 of this Report.

List shewing value in beegahs of Tipperah land-measure or Kanee.

Name of Pergunnah.	B.	K.	C.	Name of Pergunnah.	B.	K.	C.
Astojungul. ...	1	4¼	...	Kurdee. ...	6	1½	...
Bogasaeer. ...	1	4¼	...	Kaleekapoor. ...	1	4¼	...
Bolorampoor. ...	1	4¼	...	Kolapara. ...	1	4¼	...
Bamoteea. ...	1	4¼	...	Kistonuggur Chuckbust Bhangoora. ...	1	4¼	...
Beesalghur Chacklch. ...	1	4¼	...	Khundul. ...	1	4¼	..?
Burdakhat. ...	1	1	1½	Khamarteesta. ...	1	4¼	...
Bhatra Joar. ...	4	16	...	Lukhunpoor Joar. ...	6	1½	...
Chumpuknuggur. ...	1	4¼	...	Mehal Churpata. ...	4	4	6
Chundronuggur ...	1	4¼	...	Montola. ...	1	4¼	...
Chowdagram. ...	1	4¼	...	Montola Gunganuggur. ...	1	4¼	...
Chowdogaon. ...	4	16	...	Moneepoor. ...	1	4¼	...
Dukheenseek. ...	1	4¼	...	Madla Chumpuknuggur. ...	1	4¼	...
Doorjoynuggur. ...	1	4¼	...	Meharkool. ...	4	16	...
Dukhensahapoor. ...	2	15	...	Mohabutpoor. ...	10	16	...
Tuppeh Doorgapoor. ...	10	16	...	Moheechaeel. ...	4	16	...
Dukheen Seek Gunganuggur. ...	1	4¼	...	Mehar. ...	4	16	...
Dollaee. ...	8	8½	...	Moijuddee. ...	10	16	...
Dhurmmopoor. ...	1	4¼	...	Noornuggur. ...	1	4¼	...
Dhurmmonuggur. ...	1	4¼	...	Narayanpoor. ...	6	1½	...
Dhununjoynuggur Achanpoor. ...	1	4¼	...	Nirsinghopoor. ...	1	4¼	...
Dhulessur. ...	1	4¼	...	Oottur Gunganuggur. ...	1	4¼	...
Dhurmmonuggur Kaseerampoor. ...	1	4¼	...	Pathurghata. ...	1	4¼	...
Etkatpoor Kacheempoor Machoakhal. ...	6	1½	...	Peepolea Gunganuggur. ...	1	4¼	...
Tuppeh Furkabad. ...	3	13½	...	Pateekera. ...	3	13½	...
Fooltolee. ...	1	4¼	...	Poorchundee. ...	4	16	...
Gungamundul. ...	3	13½	...	Rajamotee. ...	1	4¼	...
Goonamundee. ...	9	1½	...	Rotunnuggur. ...	1	4¼	...
Gopalnuggur. ...	3	13½	...	Rajdhurnuggur. ...	1	4¼	...
Godadhurpoor. ...	1	4¼	...	Rajmoneepoor. ...	1	4¼	...
Godanuggur. ...	1	4¼	...	Rajnuggur. ...	4	16	...
Gopeenathpoor Oottur. ...	1	4¼	...	Sibnuggur. ...	1	4½	...
Goopeenathpoor Dukheen. ...	1	4¼	...	Sabek Rotunnuggur. ...	1	4¼	...
Homnabad. ...	4	16	...	Sukdee. ...	6	1½	...
Ibrahimpoor. ...	4	16	...	Shampoor. ...	4	4	6
Juggutpoor. ...	1	4¼	...	Singergaon. ...	3	13½	...
Josodanuggur. ...	1	4¼	...	Shreechaeel. ...	1	17½	...
Joydebpoor. ...	1	4¼	...	Tora. ...	4	16	...
Joydebnuggur. ...	1	4¼	...	Teesta. ...	1	4¼	...
Jahanbanuggur. ...	1	4¼	...	Teesta Gunganuggur. ...	1	4¼	...
Joolaee Rajdhurnuggur. ...	1	4¼	...	Teesta Rajdhurnuggur. ...	1	4¼	...
Joolaee Gunganuggur. ...	1	4¼	...	Teestadoree Rajdhurnuggur. ...	1	4¼	...
Joolaee Rotunnuggur. ...	1	4¼	...				